



www.revenue.nh.gov

NEW HAMPSHIRE 2005

Business Tax Booklet For Combined Groups BPT: RSA 77-A and Rev 300 BET: RSA 77-E and Rev 2400

This booklet contains the following New Hampshire state tax forms and instructions necessary for filing both the Business Enterprise Tax (BET) return and the Business Profits Tax (BPT) return.

FORM BT-EXT

FORM BT-SUMMARY

FORM BET-WE

FORM BET-80-WE

FORM NH-1120-WE

**SCHEDULE I
SCHEDULE II
SCHEDULE III**

FORM DP-160-WE

FORM DP-80

FORM DP-132-WE

SCHEDULE R (Reconciliation Worksheet)

FORM DP-2210/2220

FORM NH-1120-ES

Return due date for calendar year filers:

March 15, 2006

E-FILE DRA

Taxpayers can make estimate, extension, tax notice, and return payments on the Internet for Business Profits Tax, Business Enterprise Tax, Meals & Rentals Tax and Interest & Dividends Taxes. For more information, please visit our web site at www.revenue.nh.gov.

EXTENSION: An **automatic** 7-month extension of time to file the Business Enterprise Tax and/or Business Profits Tax return will be granted **if you pay 100%** of the taxes determined to be due by the due date of the tax. If an additional payment is necessary in order to have paid 100% of the taxes determined to be due, you may make your 100% payment on-line or file it with Form BT-EXT, Extension Application for Business Taxes.

TAX RATE: Effective for all tax years ending on or after July 1, 2001, the business profits tax rate is **8.5%**, and the business enterprise tax rate is **0.75%**.

BET FILING THRESHOLDS: The filing threshold for the business enterprise tax is **\$150,000** of gross business receipts or **\$75,000** of the enterprise value tax base.

BPT FILING THRESHOLDS: The filing threshold for Business Profits Tax is gross business income in excess of **\$50,000** from business activity **everywhere**.

DEPRECIATION: The New Hampshire Legislature has not changed the current business tax law to conform with the federal tax law changes. Therefore, unless the New Hampshire Legislature passes legislation to adopt the federal provision, taxpayers must file their New Hampshire Business Tax returns using the provisions of the IRC in effect on December 31, 2000.

INTEREST RATE: Effective January 1, 2006 through December 31, 2006, the interest due on taxes administered by the New Hampshire Department of Revenue Administration is **8%**. Interest is calculated on the balance of tax due from the original due date of the tax to the date the tax is paid. For interest rates in prior years see instructions.

ELECTRONIC FUNDS TRANSFER: All New Hampshire Taxpayers having a total liability for Business Profits Tax, RSA 77-A and/or Business Enterprise Tax, RSA 77-E, of \$150,000 or greater for the most recently filed taxable period must submit tax payments by Electronic Funds Transfer (EFT).

Businesses not meeting the \$150,000 payment criteria may also pay via Electronic Funds Transfer on a voluntary basis. To register for the EFT payment program, please call our Forms Line at (603) 271-2192 and request the Electronic Funds Transfer Program Guide.

NEED FORMS: Copies of forms, laws and administrative rules may be obtained from our web site at www.revenue.nh.gov or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies of forms, laws, and rules can be made for a fee. Forms may be ordered for free 24 hours a day, 7 days a week by calling our forms line at (603) 271-2192.

NEED HELP: This booklet contains general information to assist you in complying with your tax obligation. Rules, laws and answers to Frequently Asked Questions (FAQ's) are available 24 hours a day from our web site at www.revenue.nh.gov. If you have any questions contact the Customer Service Office at (603) 271-2191.

Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known to the New Hampshire Department of Revenue Administration at (603) 271-2318. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PAYMENT FORM AND APPLICATION FOR 7 MONTH EXTENSION
OF TIME TO FILE BUSINESS TAX RETURN

FOR DRA USE ONLY

TO MAKE YOUR PAYMENT ON-LINE ACCESS E-FILE AT
www.revenue.nh.gov

INSTRUCTIONS

AUTOMATIC EXTENSION	If you pay 100% of the Business Enterprise Tax and Business Profits Tax determined to be due, by the due date of the tax you will be granted an automatic 7-month extension to file your New Hampshire returns WITHOUT filing this form. If you meet this requirement, you may file your New Hampshire Business Enterprise Tax and Business Profits Tax return up to 7 months beyond the original due date and you will not be subject to the failure to file penalty. Please note that an extension of time to file your returns is not an extension of time to pay the tax.
E-FILE	Make 100% of your tax payment on-line and you will not have to file this form. Access our web site at www.revenue.nh.gov .
WHO MUST FILE	If you need to make an additional payment in order to have paid 100% of the tax determined to be due, you may e-file your payment or you may submit this form with payment or make an electronic payment by the original due date in order to be granted an extension of time to file your return. Do not file if the total due is zero.
WHEN TO FILE	This form must be postmarked on or before the original due date of the return. Electronic payments must be made before midnight of the due date of the return.
WHERE TO FILE	New Hampshire Department of Revenue Administration, Document Processing Division, 45 Chenell Drive, PO Box 637, Concord, NH 03302-0637.
REASONS FOR DENIAL	Applications for extension will be denied for reasons such as, but not limited to, the application was postmarked after the due date or the payment for 100% of the balance due shown on Line 5 below did not accompany this application or was not received electronically by the due date of the return.
NEED HELP	Call Customer Service at (603) 271-2191. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

PLEASE PRINT OR TYPE 100% OF TAX PAYMENT IS DUE ON OR BEFORE THE DUE DATE OF THE TAX	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT OR SMLLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (Continued)		
	CITY/TOWN, STATE & ZIP CODE		

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

ENTITY TYPE Check one of the following:

☐ ① Proprietorship ☐ ② Corporation/Combined Group ☐ ③ Partnership ☐ ④ Fiduciary ☐ ⑤ Non-Profit Organization

TAX PAYMENT SCHEDULE. DO NOT FILE THIS FORM IF LINE 5 IS ZERO.

1	Enter 100% of the Business Enterprise Tax determined to be due	1	
2	Enter 100% of the Business Profits Tax (net of BET credit) determined to be due	2	
3	Subtotal (Line 1 plus Line 2)	3	
4	LESS: Credit carried over from prior year and Total Advance Payments	4	
5	BALANCE DUE: (If negative or zero, you are not required to file this application)	5	

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE. ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT TO THIS EXTENSION.

FOR DRA USE ONLY

MAIL
TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

CHANGES

SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY OF CHANGES & COMMON PROBLEM AREAS**E-FILE**

Access e-file at www.revenue.nh.gov to make your Business Profits Tax, Business Enterprise Tax, Meals and Rentals Tax or Interest and Dividends Tax estimates, extensions, returns, and tax notice payments on-line.

NEW SCHEDULE FOR COMBINED FILERS

NH-1120-WE, Schedule IA has been removed and Schedule I has been updated.

NO EXTENSION OF TIME TO PAY TAX

An extension of time to file your return is not an extension of time to pay the tax due. An automatic 7 month extension of time to file your return will be granted, however, interest will be applied and penalties shall be assessed if 100% of the tax determined to be due has not been paid by the due date of the tax. If the calculation on your extension indicates no additional balance due, please do not file an Application for Extension.

Access e-file or use Form BT-EXT for Business Taxes if you need to make an additional payment in order to have paid 100% of the tax due by the original due date.

When you calculate the tax on your return during the extension period, if the tax balance due is greater than zero, then you did not pay 100% of the tax by the original due date and interest will be applied and penalties shall be assessed. Do not file a request for an extension if no money is due.

To request an abatement of any penalties that may be assessed, please attach a letter and any supporting documentation (e.g. work papers for said calculation, change of status, etc.) to the front of the return when filed. As long as 100% of the tax due has been paid by the original due date, you have an automatic 7 month extension of time to file the return.

Even if you have filed a Federal and/or State extension, it is not necessary to attach a copy to your return.

BT SUMMARY STEP 2 - QUESTIONS MUST BE ANSWERED

Failure to answer questions in STEP 2 of the BT-Summary may result in inquiries from the Department which **MAY** generate late filing penalties.

BUSINESS TAX RATES

Effective for all tax years ending on or after July 1, 2001, the Business Profits Tax rate is **8.5%**, and the Business Enterprise Tax rate is **0.75%**.

BUSINESS ENTERPRISE TAX FILING THRESHOLDS

The filing threshold for the Business Enterprise Tax is **\$150,000** of gross business receipts from **business activity everywhere** or **\$75,000** of the enterprise value tax base.

BUSINESS PROFITS TAX FILING THRESHOLDS

The filing threshold for Business Profits Tax is gross business income in excess of **\$50,000** from business activity **everywhere**.

INTEREST RATES

Annually the calendar year interest rates are established by RSA 21-J:28. Effective **January 1, 2006** through **December 31, 2006**, the State of New Hampshire interest rates, applicable on taxes administered by the Department of Revenue Administration, will be 8% for underpayments and 5% for overpayments. Interest is calculated on the balance of the tax due from the original due date of the tax to the date the tax is paid.

PERIOD	INTEREST RATE FOR UNDERPAYMENT OF TAX	INTEREST RATE FOR OVERPAYMENT OF TAX
1/1/2006 - 12/31/2006	8%	5%
1/1/2005 - 12/31/2005	6%	3%
1/1/2004 - 12/31/2004	7%	4%
1/1/2003 - 12/31/2003	8%	5%
1/1/2002 - 12/31/2002	9%	6%
1/1/2001 - 12/31/2001	11%	8%
1/1/1999 - 12/31/2000	10%	7%
1/1/1998 - 12/31/1998	11%	8%
PRIOR TO 1/1/1998	15%	10%

REPORTING CHANGES MADE BY THE INTERNAL REVENUE SERVICE (IRS)

To report changes made by the Internal Revenue Service (IRS) taxpayers must file the appropriate Report of Change (ROC) Form for each taxable period included in the Revenue Agents Report as finally determined. Forms may be obtained by accessing the forms page of our web site at www.revenue.nh.gov or by contacting the forms line at (603) 271-2192. You may contact the Department at (603) 271-2191 with any questions.

SINGLE MEMBER LIMITED LIABILITY COMPANIES (SMLLC)

Form DP-200, Request for Department Identification Number (DIN), must be filed 30 days prior to filing any other tax related documents.

REQUIRED FEDERAL TAX RETURN AND/OR SCHEDULES

Be sure to include all required federal forms with your New Hampshire return, and check the appropriate boxes in STEP 2, Return Type.

SEQUENCING

All state forms which are required to be filed with the return have a sequencing number in the upper right-hand corner. Please place the forms that you are required to file in sequential order when assembling your return.

CHANGES

SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY OF CHANGES & COMMON PROBLEM AREAS

(Continued)

BET-CORP

Failure to reconcile.

If Federal special depreciation or bonus depreciation is taken, reconcile using Schedule R.

Failure to report estimate or extension payments and credit carryover on the return.

Taxpayer must report estimate or extension payments and credit carryover payments as previously reported.

Attachments not in order.

Form number sequence not followed for business return.

COMMON FILING ERRORS**BET-PROP**

Taxpayer fails to sign the return.

Both taxpayers, if filing a joint return, must sign the return on the appropriate lines.

Proprietorship returns should not be filed jointly when only one spouse has a business. Can not file jointly if filing with a DIN.

Failure to complete BT-Summary, Step Two.

Taxpayer must check yes or no for BET and BPT filing requirements.

Failure to include all Federal Schedules. The return is incomplete unless all appropriate schedules are included.

Failure to apportion. Apportionment is required when business is conducted both within and without New Hampshire see BET-80 and DP-80.

Failure to reconcile. If Federal Special Depreciation or Bonus Depreciation is taken, reconcile using Schedule R.

Failure to submit a complete amended return. All amended returns must include all appropriate schedules.

Failure to report estimate or extension payments and credit carryover on the return.

Taxpayer must report estimate or extension payments and credit carryover payments as previously reported.

INTEREST AND DIVIDENDS

Taxpayer fails to sign the return. Both taxpayers, if filing a joint return, must sign the return on the appropriate lines.

Failure to code income on Line 4. Nontaxable income must be coded on Page 2, Line 4 on Interest & Dividend tax return.

Failure to include page 2. Both pages 1 and 2 of the return must be filed to be considered complete.

Failure to provide correct identification numbers. Taxpayers must provide complete and correct identification numbers.

Failure to report estimate or extension payments and credit carryover on the return. Taxpayer must report estimate or extension payments and credit carryover payments as previously reported.

SIGNATURE(S) MUST BE IN INK

Please sign your return in ink. If required, your spouse and/or paid preparer must also sign the return in ink.

CONSISTENT ORDER

On all jointly filed documents, order of names and social security numbers should be consistent from year to year.

PAYMENT

- Please make sure that the check amount equals the balance due amount shown on the form.
- Complete the check and sign it.
- DO NOT** submit your check remittance stubs.
- Enclose, but **DO NOT** staple or tape, your payment with the document you are submitting.

AVAILABILITY OF FORMSCopies of the state tax forms may be obtained from our web site at www.revenue.nh.gov or by visiting any of the 22 Depository Libraries located throughout the State or from our forms line at (603) 271-2192.

The New Hampshire State Publication Depository Library program, established by RSA 202-B, guarantees that information published by state agencies, including tax forms, laws and rules, are available to all citizens of the state through local libraries. Libraries participating in the Depository program, where copies can be made for a fee, are:

Bedford Public Library, Bedford
 Dartmouth College, Baker Library, Hanover
 Fiske Free Library, Claremont
 Keene State College, W.E. Mason Library, Keene
 Laconia Public Library, Laconia
 Littleton Public Library, Littleton
 Nashua Public Library, Nashua
 New Hampshire State Library, Concord
 Peterborough Town Library, Peterborough
 Portsmouth Public Library, Portsmouth
 University of New Hampshire, Dimond Library, Durham

Concord Public Library, Concord
 Derry Public Library, Derry
 Franklin Public Library, Franklin
 Kelley Library, Salem
 Law Library, Supreme Court, Concord
 Manchester City Library, Manchester
 New England College, Danforth Library, Henniker
 New Hampshire Technical College, Berlin
 Plymouth State College, Herbert Lamson Library, Plymouth
 Southern New Hampshire University - Shapiro Library, Manchester
 St. Anselm College, Geisel Library, Manchester

DEPRECIATION AND RECONCILIATION

President George W. Bush signed PL 107-147, the "Job Creation and Worker Assistance Act," also known as the Economic Stimulus package and PL 108-27, Jobs Growth Tax Relief Reconciliation Act of 2003. Under these laws, there was a change to federal business taxpayer filings for 2001- 2004 calendar year returns which included bonus depreciation of the cost of capital assets placed in service between September 10, 2001 and January 1, 2005 or January 1, 2006, for certain assets.

At this time, the New Hampshire Legislature has not changed the current business tax laws to conform with the federal tax law changes. The Internal Revenue Code (IRC) reference remains the Code **in effect on December 31, 2000**. Therefore, if these changes are used on your federal filing, business taxpayers must recalculate their New Hampshire gross business profits. Since, under current New Hampshire law, the bonus depreciation and the additional IRC Section 179 expense is not allowable, business taxpayers will have to adjust the taxable income reported on their federal return before reporting their gross business profits on their New Hampshire business tax return. The adjustment will require the removal of the federal depreciation and IRC Section 179 expense authorized under the "Job Creation and Worker Assistance Act" and only allow depreciation and IRC Section 179 expense as provided under the IRC in effect on December 31, 2000.

Schedule R has been provided in this booklet for each business entity type to assist businesses in recalculating their New Hampshire Gross Business Profits. The completed Schedule R should be filed with the corresponding New Hampshire Business Tax return.

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
GENERAL INSTRUCTIONS FOR FILING
BUSINESS TAXES FOR A COMBINED GROUP**

WHO MUST FILE A BET RETURN	<p>Every profit or non-profit enterprise engaged in or carrying on any business activity inside New Hampshire which meets the following criteria must file a Business Enterprise Tax return:</p> <p>A. If your gross receipts total was in excess of \$150,000, then you are required to file a BET return, regardless of B, below.</p> <p>B. If your gross receipts total was \$150,000 or less, use the following worksheet to determine if your enterprise value tax base is greater than \$75,000:</p> <table border="0"> <tr> <td>1 Total compensation paid or accrued:</td> <td>1 \$ _____</td> </tr> <tr> <td>2 Total interest paid or accrued:</td> <td>2 \$ _____</td> </tr> <tr> <td>3 Total dividends paid:</td> <td>3 \$ _____</td> </tr> <tr> <td>4 Sum of Lines 1, 2 and 3:</td> <td>4 \$ _____</td> </tr> </table> <p align="right">If Line 4 is greater than \$75,000, you are required to file a BET return.</p> <p>C. Section 501(c)(3) of the IRC non-profit organizations are not required to file to the extent they do not engage in any unrelated business activity under Section 513 of the IRC.</p>	1 Total compensation paid or accrued:	1 \$ _____	2 Total interest paid or accrued:	2 \$ _____	3 Total dividends paid:	3 \$ _____	4 Sum of Lines 1, 2 and 3:	4 \$ _____
1 Total compensation paid or accrued:	1 \$ _____								
2 Total interest paid or accrued:	2 \$ _____								
3 Total dividends paid:	3 \$ _____								
4 Sum of Lines 1, 2 and 3:	4 \$ _____								
WHO MUST FILE A BPT RETURN	<p>The New Hampshire Business Profits Tax law requires the filing of a combined tax return by a water's edge combined group. The law provides that the tax liability must be determined by the "water's edge" method, a statutory term which is defined as the determination of "taxable business profits" for a group of business organizations conducting a unitary business by adding their "combined net income", the additions and deductions provided in RSA 77-A:4 for the members of the group, and apportioning the results as provided in RSA 77-A:3. "Combined net income" is also defined by statute and although its calculation would include all business organizations conducting the unitary business, the New Hampshire Water's Edge Group excludes "overseas business organization" for tax calculation purposes. An "overseas business organization" is defined in the law as a business organization with 80% or more of the average of their payroll and property assigned to a location outside the 50 states and the District of Columbia. All business organizations, including corporations, fiduciaries, partnerships, limited liability companies, proprietorships, combined groups, and homeowner's associations must file a Business Profits Tax return provided they are carrying on business activity inside New Hampshire and their gross business income from everywhere is in excess of \$50,000.</p> <p>"Gross business income" means all income for federal income tax purposes from whatever source derived including: total sales, total rents, gross proceeds from the sale of assets, etc., before deducting any costs or expenses. Even if there is no profit, a return must be filed when the gross business income exceeds \$50,000.</p> <p>A "combined group" means any business organization whose unitary business is conducted inside and outside New Hampshire through the use of more than one legal entity and who files a single New Hampshire tax return (or other document) to report the activity of the combined group. If you are unsure whether or not you are required to file using the combined return, please call (603)271-3400.</p> <p>All business organizations conducting a unitary business must be included in the combined report unless they qualify as an overseas business organization, as defined by RSA 77-A:1 XIX, and are listed as such on the Form NH-1120-WE, page 2 (previously Form AU-20).</p>								
IDENTICAL FILING ENTITY	<p>The return filed for the Business Enterprise Tax MUST reflect the identical business entity reported for Business Profits Tax purposes. There are separate booklets for corporate, combined group, partnership, proprietorship and fiduciary returns. Non-profit organizations and limited liability companies shall file using the form which corresponds to their entity structure. LLC's shall file using the same entity type as they use for their federal tax return. If a separate federal tax return was not required, then use the same entity type as the reporting member used.</p>								
SEPARATE FILING THRESHOLDS	<p>There are different filing criteria for the Business Enterprise Tax and the Business Profits Tax. You must determine whether or not you are required to file for each tax independent of your filing requirement for the other tax. For business organizations that file as part of a combined group for the Business Profits Tax, the filing requirement for the Business Enterprise Tax must be determined individually for each business enterprise inside that group. IF YOU ARE REQUIRED TO FILE EITHER TAX, THEN YOU MUST FILE A BUSINESS TAX SUMMARY. THE BUSINESS TAX SUMMARY VERIFIES AND UPDATES BOTH THE BUSINESS ENTERPRISE TAX AND/OR THE BUSINESS PROFITS TAX RETURNS. FAILURE TO FILE A BUSINESS TAX SUMMARY WILL CONSTITUTE AN INCOMPLETE FILING OF THE BUSINESS TAX RETURNS.</p>								
WHEN TO FILE	<p>Calendar Year: If the business organization files its federal return on a calendar year basis, then the BET return and/or the BPT return are/is due and must be postmarked NO LATER than the date indicated on the BPT return.</p> <p>Fiscal Year: If the business organization files its federal return on a fiscal year basis, then the business organization must file the BET return and/or the BPT return based on the same taxable period. The combined returns are due and must be postmarked NO LATER than the 15th day of the third month following the close of the fiscal year.</p> <p>For Non-Profit Organizations: The returns are due and MUST be postmarked NO LATER than the 15th day of the fifth month following the close of the taxable period.</p>								
EXTENSION TO FILE	<p>New Hampshire does not require a taxpayer to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of both the Business Enterprise Tax and the Business Profits Tax determined to be due by the due date of the tax.</p> <p>If you need to make an additional payment in order to have paid 100% of the taxes determined to be due, then you may file your payment on-line at www.revenue.nh.gov or file a payment and application for 7 month extension of time to file a business tax return, Form BT-EXT. The payment must be postmarked or received on or before the original due date of the return. Failure to pay 100% of the taxes determined to be due by the original due date may result in the assessment of penalties.</p>								
WHERE TO FILE	<table border="0"> <tr> <td>MAIL TO:</td> <td>NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637, CONCORD, NH 03302-0637</td> <td>FACSIMILE RETURNS ARE NOT ACCEPTED</td> </tr> </table>	MAIL TO:	NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637, CONCORD, NH 03302-0637	FACSIMILE RETURNS ARE NOT ACCEPTED					
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NH-1120-WE

Gen. Inst.

**GENERAL INSTRUCTIONS FOR FILING
BUSINESS TAXES FOR A COMBINED GROUP**
(continued)

ESTIMATED BPT & BET PAYMENTS	Every entity or organization required to file a Business Profits Tax (BPT) return and/or a Business Enterprise Tax (BET) return must also make quarterly estimated tax payments for each individual tax for its subsequent taxable period, unless the ANNUAL estimated tax for the subsequent taxable period for each tax individually is less than \$200. However, if at the end of any quarter the estimated tax for the year exceeds \$200 an estimated tax payment must be filed. The quarterly estimates are 25% of the estimated tax liability. See the instructions with the Estimated Business Tax Form for exceptions and for penalties for noncompliance.
ATTACH FEDERAL SCHEDULES/ FORMS	All Business Profits Tax returns must be accompanied by a complete and legible copy of the federal income tax return or other appropriate federal forms, consolidating schedules and supporting schedules. The corporate return must have the federal Form 1120, pages 1, 2, 3 and 4 and all schedules. Failure to attach all federal schedules as required shall be deemed a failure to file a New Hampshire return and will subject the taxpayer to penalties.
REFERENCES TO FEDERAL FORMS	All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the federal line description or contact the Department at (603) 271-2191.
CONFIDENTIAL INFORMATION	<p>Disclosure of federal employer identification numbers and social security numbers is mandatory under New Hampshire Department of Revenue Administration Rules 203.01, 221.02, 221.03 and RSA 21-J:27-a. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c) (2) (C) (i).</p> <p>Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.</p> <p>The failure to provide federal employer identification numbers and social security numbers may result in the rejection of a return or application. The failure to timely file a return or application complete with social security numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.</p>
AMENDED RETURNS	<p>If you discover an error was made on your BET and/or BPT return(s) after they were filed, amended returns should be promptly filed by completing a corrected Form BT-SUMMARY and the appropriate BET and/or BPT returns. You should check the "AMENDED" block in STEP 2 on the Business Tax Summary. AMENDED RETURNS MUST HAVE ALL APPLICABLE SCHEDULES AND FEDERAL PAGES ATTACHED TO BE DEEMED A COMPLETE AMENDED RETURN. For changes made by the Internal Revenue Service, for this year, please see STEP 2 on the Business Tax Summary.</p> <p>If you need to amend prior year BET and/or BPT return(s) and you need forms, please access our web site at www.revenue.nh.gov or contact the forms line at (603) 271-2192.</p> <p>You may not file an amended return for New Hampshire Net Operating Loss (NOL) carryback provisions.</p>
ROUNDING OFF	Money items on all Business Enterprise Tax and Business Profits Tax forms may be rounded off to the nearest whole dollar.
FILING SEQUENCE	Please file the applicable schedules in the following order sequence: BT-Summary, BET-WE, BET-80-WE, Combined Schedule R, NH-1120-WE, DP-80, DP-2210/2220, DP-132-WE, DP-160-WE Schedules I, II, and III and the appropriate federal pages.
NEED HELP	Call Customer Service at (603) 271-2191, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number or social security number, the name of a contact person and a daytime telephone number.
NEED FORMS	To obtain additional forms or forms not contained in this booklet, you may access our web site at www.revenue.nh.gov or call (603) 271-2192. Copies of the state tax forms may also be obtained from any of the 22 Depository Libraries located throughout the State. (See page 2 for a list of Depository Libraries.)
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

REFERENCE TO TERMS

Combined Group	Rev 301.06	Payroll Factor	Rev 304.04
Combined Reporting	Rev 301.07	Sales Factor	Rev 304.05
Eighty/twenty Business Organization	Rev 301.11	Application of Credits to Business Organizations	
Interdependence in Their Functions	Rev 301.18	Included in a Water's Edge Combined Group	Rev 306.05
Principal New Hampshire Business Organization	Rev 301.24	Returns, Declarations, and Extensions -	
Unity of Operation	Rev 301.32	Members of a Combined Group	Rev 307.07
Unity of Ownership	Rev 301.33	Combined Net Income	RSA 77-A:1, XIII
Unity of Use	Rev 301.34	Unitary Business	RSA 77-A:1, XIV
Net Operating Loss Deduction - Combined Returns	Rev 303.03	Water's Edge Combined Group	RSA 77-A:1, XV
Availability or Requirement of Apportionment for		Water's Edge Method	RSA 77-A:1, XVI
Business Organizations	Rev 304.01	Overseas Business Organization	RSA 77-A:1, XIX
Property Factor	Rev 304.03		

Copies of Administrative Rules or Statutory Laws may be accessed on-line at www.nh.gov.

BT-SUMMARYNEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARYFor the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

SEQUENCE # 1

STEP 1 Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT OR SMLLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER(DIN)
	ADDRESS (continued)		If required to use DIN, DO NOT enter SSN or FEIN
	CITY/TOWN, STATE & ZIP CODE		
		PRINCIPAL BUSINESS ACTIVITY CODE (Federal)	

STEP 2 Return Type and Federal Informa- tion	Please answer the following two questions, or your return will be considered incomplete.			
	ARE YOU REQUIRED TO FILE A BET RETURN? YES <input type="checkbox"/> NO <input type="checkbox"/>		If you checked yes, please make sure the	
	ARE YOU REQUIRED TO FILE A BPT RETURN? YES <input type="checkbox"/> NO <input type="checkbox"/>		complete return is attached to the BT-Summary.	
	<input type="checkbox"/> ② CORPORATION <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ① PROPRIETORSHIP <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> ② COMBINED GROUP <input type="checkbox"/> ⑤ NON-PROFIT <input type="checkbox"/> ④ FIDUCIARY <input type="checkbox"/> FINAL RETURN			
	<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____ DO NOT USE THIS FORM TO REPORT AN IRS ADJUSTMENT. See Step 2 instructions.			

STEP 3	PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY			
STEP 4 Figure Your Balance Due or Over- payment	1 (a) Business Enterprise Tax Net of Statutory Credits	1(a)		
	(b) Business Profits Tax Net of Statutory Credits	1(b)		1
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2(a)		
	(b) Total of this year's estimated tax payments	2(b)		
	(c) Credit carryover from prior tax period	2(c)		
	(d) Paid with original return (Amended returns only)	2(d)		2
	3 TAX DUE: (Line 1 minus Line 2)			3
	4 ADDITIONS TO TAX:			
	(a) Interest (See instructions)	4(a)		
	(b) Failure to Pay (See instructions)	4(b)		
	(c) Failure to File (See instructions)	4(c)		
	(d) Underpayment of Estimated Tax (See instructions)	4(d)		4
	5 (a) Subtotal of Amount Due (Line 3 plus Line 4)	5(a)		
	5 (b) Return Payment Made Electronically			5(b)
5 BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.	PAY THIS AMOUNT →		5	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6			
7 Apply overpayment amount on Line 6 to:				
(a) Credit - Next Year's tax liability			7 (a)	
(b) Refund - Allow 12 weeks for processing			7 (b)	

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.**STEP 5** Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

FOR DRA USE ONLY

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.**X**

SIGNATURE (IN INK)

DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER DATE

TITLE

X

PREPARER'S TAX IDENTIFICATION NUMBER

SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY)

DATE

PREPARER'S ADDRESS

 MAIL NH DEPT OF REVENUE ADMINISTRATION
 TO: DOCUMENT PROCESSING DIVISION
 PO BOX 637
 CONCORD NH 03302-0637

CITY/TOWN, STATE & ZIP CODE

BT-SUMMARY
Rev. 8/25/05

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BT-SUMMARYNEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARYFor the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

SEQUENCE # 1

STEP 1 Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT OR SMLLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER(DIN)
	ADDRESS (continued)		If required to use DIN, DO NOT enter SSN or FEIN
	CITY/TOWN, STATE & ZIP CODE		
		PRINCIPAL BUSINESS ACTIVITY CODE (Federal)	

STEP 2
Return
Type
and
Federal
Informa-
tion

Please answer the following two questions, or your return will be considered incom-
ARE YOU REQUIRED TO FILE A BET RETURN? YES ☐ NO ☐ If you checked yes, please make sure the
ARE YOU REQUIRED TO FILE A BPT RETURN? YES ☐ NO ☐ complete return is attached to the BT-Summary.

☐ (2) CORPORATION ☐ (3) PARTNERSHIP ☐ (1) PROPRIETORSHIP ☐ AMENDED RETURN
☐ (2) COMBINED GROUP ☐ (5) NON-PROFIT ☐ (4) FIDUCIARY ☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____
DO NOT USE THIS FORM TO REPORT AN IRS ADJUSTMENT. See Step 2 instructions.

STEP 3
PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY

STEP 4 Figure Your Balance Due or Over- payment	1 (a) Business Enterprise Tax Net of Statutory Credits	1(a)		
	(b) Business Profits Tax Net of Statutory Credits	1(b)		1
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2(a)		
	(b) Total of this year's estimated tax payments	2(b)		
	(c) Credit carryover from prior tax period	2(c)		
	(d) Paid with original return (Amended returns only)	2(d)		2
	3 TAX DUE: (Line 1 minus Line 2)			3
	4 ADDITIONS TO TAX:			
	(a) Interest (See instructions)	4(a)		
	(b) Failure to Pay (See instructions)	4(b)		
	(c) Failure to File (See instructions)	4(c)		
	(d) Underpayment of Estimated Tax (See instructions)	4(d)		4
	5 (a) Subtotal of Amount Due (Line 3 plus Line 4)	5(a)		
	5 (b) Return Payment Made Electronically			5(b)
5 BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.	PAY THIS AMOUNT →		5	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6			
7 Apply overpayment amount on Line 6 to:				
(a) Credit - Next Year's tax liability			7 (a)	
(b) Refund - Allow 12 weeks for processing			7 (b)	

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.**STEP 5** Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

FOR DRA USE ONLY

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

X

SIGNATURE (IN INK)	DATE	SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER	DATE
TITLE		PREPARER'S TAX IDENTIFICATION NUMBER	
X			
SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY)		PREPARER'S ADDRESS	
DATE			
NH DEPT OF REVENUE ADMINISTRATION MAIL TO: PO BOX 637 CONCORD NH 03302-0637		CITY/TOWN, STATE & ZIP CODE	

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BT-SUMMARY

Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS TAX SUMMARY

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name, Address, Social Security or Federal Employer Identification Number	<p>At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.</p> <p>Please PRINT the taxpayer's name, address, Social Security Number, Federal Employer Identification Number, or Department Identification Number and principal business activity code in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form.</p> <p>Enter spouse's name and social security number in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN, and not both.</p>																					
STEP 2 Return Type and Federal Information	<p>Please indicate whether or not you are required to file the Business Enterprise Tax return and/or Business Profits Tax return. If you are required to file either the BET return or BPT return, you must also file the BT-Summary. Failure to answer questions in STEP 2 may result in inquiries from the Department, which may generate late filing penalties.</p> <p>Check the entity type which corresponds to your organizational structure. In the case of a Single Member LLC, check the organization structure that corresponds to the federal return used to report the income and deductions to the IRS.</p> <p>Check the AMENDED RETURN box if this is the second (or additional) Business Tax Summary that has been filed for any ONE tax period. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer has business activity in New Hampshire.</p> <p>Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the taxable periods examined by the IRS on the line provided. To report IRS adjustments you must submit the Report of Change (ROC) form under separate cover. These and other forms are available on our web site at www.revenue.nh.gov or call (603) 271-2192.</p>																					
STEP 3	PLEASE COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY.																					
STEP 4 Figure Your Balance Due or Overpayment	<p>Line 1(a) Enter the amount of your Business Enterprise Tax net of statutory credits.</p> <p>Line 1(b) Enter the amount of your Business Profits Tax net of statutory credits.</p> <p>Line 1 Enter the sum of Lines 1(a) and 1(b).</p> <p>Line 2(a) Enter the amount paid with application for extension, Form BT-EXT. Include extension payments made electronically.</p> <p>Line 2(b) Enter estimated payments to be applied to this taxable period. Include estimate payments made electronically.</p> <p>Line 2(c) Enter the prior tax period overpayment that was carried forward to this taxable period.</p> <p>Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary.</p> <p>Line 2 Enter the total of Lines 2(a) through 2(d).</p> <p>Line 3 Enter the amount of Line 1 minus Line 2. Show a negative amount with parenthesis, e.g., (\$50).</p> <p>Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due, if applicable, for each line.</p> <p>Line 4(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> $\frac{\text{Number of days}}{\text{Daily rate decimal equivalent}} \times \text{Tax Due (Line 3)} = \text{Interest due} \quad \text{Enter on Line 4(a).}$ </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">PERIOD</th><th style="text-align: left;">RATE</th><th style="text-align: left;">DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2006 - 12/31/2006</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2005 - 12/31/2005</td><td>6%</td><td>.000164</td></tr> <tr> <td>1/1/2004 - 12/31/2004</td><td>7%</td><td>.000191</td></tr> <tr> <td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> </tbody> </table> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0; float: right;"> <p>Contact the Department for applicable rates for any other tax periods.</p> </div> <p>Line 4(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Line 4(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>Line 4(d) UNDERPAYMENT PENALTY: If Line 1(a) or 1(b) is more than \$200 you were required to file estimated Business Profits Tax and/or Business Enterprise Tax payments during the taxable period. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimates payments, complete and attach Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.</p> <p>Line 4 Enter the total of Lines 4(a) through 4(d).</p> <p>Line 5(a) Enter the total of Line 3 and Line 4 for a subtotal of amount due.</p> <p>Line 5(b) Enter the amount of payments made electronically for this return only. Any extension or estimate payments made electronically should be included on Lines 2(a) and 2(b) respectively.</p> <p>Line 5 Enter the amount of Line 5(a) minus Line 5(b). This is the balance due. Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return(s). Please enclose, but do not staple or tape, your payment with the Form BT-SUMMARY and attachments. To ensure the check is credited to the proper account, please put your SSN, FEIN OR DIN on the check.</p> <p>Line 6 If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus Line 5(b)] then you have overpaid. Enter the amount overpaid.</p> <p>Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on Line 7(a). The remainder, if any, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2006 - 12/31/2006	8%	.000219	1/1/2005 - 12/31/2005	6%	.000164	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301
PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT																				
1/1/2006 - 12/31/2006	8%	.000219																				
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1/1/2002 - 12/31/2002	9%	.000247																				
1/1/2001 - 12/31/2001	11%	.000301																				
STEP 5 Signature & POA'S	<p>The Form BT-SUMMARY and return(s) must be dated and signed in ink by the taxpayer or authorized agent.</p> <p>If you are filing a joint return, then both you and your spouse or authorized agent must sign and date the return, in ink. If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink. The preparer must also enter their federal employer identification number, social security number, or federal preparer tax identification number (PTIN) and their complete address. By checking the POA box, the taxpayer authorizes the staff of the DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848 for discussion of any other tax period or matter.</p>																					

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPSYOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN **\$150,000** OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN **\$75,000** FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.**SEQUENCE #2****LINE-BY-LINE INSTRUCTIONS**

STEP 1 Name And FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the principal New Hampshire business organization's name and federal employer identification number in the spaces provided.
BET-80-WE Apportionment	Business Enterprise Tax Base Apportionment: Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET-WE. NOTE: BET Nexus differs from BPT Nexus
STEP 2 Compute the Taxable Enterprise Value Tax Base	Line 1 Enter the total amount from the BET-80-WE, Line 17(a). Line 2 Enter the total amount from the BET-80-WE, Line 24(a). Line 3 Enter the total amount from the BET-80-WE, Line 29(a). Line 4 Enter the sum of Lines 1, 2 and 3.
STEP 3 Figure Your Tax	Line 5 Multiply Line 4 by .0075. Line 6 STATUTORY CREDITS (a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for taxable periods ending prior to July 1, 1999 or \$1,000,000 for taxable periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for taxable periods ending prior to July 1, 1999 or \$1,000,000 for taxable periods ending after June 30, 1999. NOTE: The allowable amount of CDFA (Investment Tax Credit) must be determined and applied on a separate entity basis for each nexus business enterprise. (b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Department of Resources and Economic Development (DRED) under RSA 162-N. Line 7 Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary.

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year**THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

STEP 1 Please Print or Type	Name of Principal New Hampshire Business Organization	FEDERAL EMPLOYER IDENTIFICATION NUMBER		
If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.				
STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1		
	2 Compensation and Wages Paid or Accrued	2		
	3 Interest Paid or Accrued	3		
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)		4	
STEP 3 Figure Your Tax	5 Business Enterprise Tax (Line 4 multiplied by .0075)		5	
	6 STATUTORY CREDIT (a) RSA 162-L:10, CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N, CROP Credit	6(b)	6	
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.		7	

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPSYOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN **\$150,000** OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN **\$75,000** FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.**SEQUENCE #2****LINE-BY-LINE INSTRUCTIONS**

STEP 1 Name And FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the principal New Hampshire business organization's name and federal employer identification number in the spaces provided.
BET-80-WE Apportionment	Business Enterprise Tax Base Apportionment: Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET-WE. NOTE: BET Nexus differs from BPT Nexus
STEP 2 Compute the Taxable Enterprise Value Tax Base	Line 1 Enter the total amount from the BET-80-WE, Line 17(a). Line 2 Enter the total amount from the BET-80-WE, Line 24(a). Line 3 Enter the total amount from the BET-80-WE, Line 29(a). Line 4 Enter the sum of Lines 1, 2 and 3.
STEP 3 Figure Your Tax	Line 5 Multiply Line 4 by .0075. Line 6 STATUTORY CREDITS (a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for taxable periods ending prior to July 1, 1999 or \$1,000,000 for taxable periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for taxable periods ending prior to July 1, 1999 or \$1,000,000 for taxable periods ending after June 30, 1999. NOTE: The allowable amount of CDFA (Investment Tax Credit) must be determined and applied on a separate entity basis for each nexus business enterprise. (b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Department of Resources and Economic Development (DRED) under RSA 162-N. Line 7 Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary.

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year**THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

STEP 1 Please Print or Type	Name of Principal New Hampshire Business Organization	FEDERAL EMPLOYER IDENTIFICATION NUMBER		
If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.				
STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1		
	2 Compensation and Wages Paid or Accrued	2		
	3 Interest Paid or Accrued	3		
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)		4	
STEP 3 Figure Your Tax	5 Business Enterprise Tax (Line 4 multiplied by .0075)		5	
	6 STATUTORY CREDIT (a) RSA 162-L:10, CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N, CROP Credit	6(b)	6	
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.		7	

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- DIVIDENDS -

“Dividends” means any distribution of money or property, other than the distribution of newly issued stock, to owners of the business enterprise with respect to their ownership interest in such enterprise from the accumulated revenues and profits of the enterprise.

Dividends Subject to Tax

- All property transferred from the accumulated profits of a business enterprise to an owner with respect to the owner’s ownership interest.
- All personal expenditures made by a business enterprise on behalf of an owner which have not been properly reported as compensation or loans for federal income tax purposes.
- Forgiveness of an owner’s indebtedness to the business enterprise, unless reported as compensation or interest to the individual and included in those elements of the Enterprise Value Tax Base.
- Automatic re-investment of property distributed from accumulated profits into additional stock.

Non-taxable Dividends

- Amounts deducted under RSA 77-A:4, III for personal services of the proprietor or partner which are considered an expense in determining net income from business activities (also see the compensation section).
- Distribution in liquidation or in complete redemption of an owner’s interest.
- Any deemed dividend election that may be made by members of an affiliated group.
- Pensions, profit-sharing, stock bonus plan.
- Cash or non-cash payments of life, sickness, accidents, or other benefits to members or their dependents or designated beneficiaries from VEBA’S (Voluntary Employees’ Beneficiary Association) qualified under Section 501(c)(9) of the IRC.
- Distributions of money or property to participants from any common trust fund as defined under Section 584 of the IRC.
- Life insurance dividends.
- Payments of interest on deposits of depositors of a mutual bank or credit union.
- Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under Section 641 of the IRC.
- Patronage dividends.
- Distributions of money or property to beneficiaries of a trust qualified under Section 401 of the IRC.
- Policy holder dividends as defined under Section 808 of the IRC, to extent such dividends are not reduced pursuant to Section 809 of the IRC.

- COMPENSATION -

“Compensation” means all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period on behalf of employees, officers or directors of the business enterprise and subject to, or specifically exempt from, withholding under IRC 3401.

Compensation Subject to Tax

- Wages subject to federal income tax withholding.
- Contributions on behalf of employees to qualified pension, profit-sharing and stock bonus plans.
- Contributions on behalf of employees to annuity or deferred-payment plans.
- Fringe benefits provided to and included in gross income of employees for federal income tax purposes.
- Imputed interest on a below market compensation related loan between employer and employee.
- The “Compensation for Personal Services” deduction taken by a proprietor or a partner on the New Hampshire BPT return pursuant to RSA 77-A:4, III.
- The remainder, if any, of the guaranteed payments to partners reduced by the New Hampshire BPT Compensation for Personal Services deduction.
- Other payments, including the payment of debts, expenses or other liabilities pursuant to Rev 2401.14.

Non-taxable Compensation

- Payment for independent contractors where no employer/employee relationship exists pursuant to Rev 2401.11.
- Payments in the form of or for the following services:
 - Members of the armed forces
 - Ministers
 - Paper boys and girls under the age of 18
 - Volunteers of Peace Corps
 - Group term life insurance on the life of an employee
 - Moving expenses
 - Non-cash or cash tips to an employee if not deductible by the employer
 - Educational assistance
 - Scholarships
 - Medical reimbursements.
- Health Insurance.
- Taxpayer’s distributive share of net earnings from a trade or business conducted by another business enterprise.
- Self-employment income retained for use in enterprise but not deducted under RSA 77-A:4, III.

- INTEREST -

“Interest” means all amounts paid or accrued for the use or forbearance of money or property.

Interest Subject to Tax

- Interest paid or accrued not reduced by interest income or other fee income and without regard to any federal deductibility limitation or federal capitalization requirements.
- Property transferred by a business enterprise not classified as interest, but the substance of the transaction indicates that the payment was made in lieu of interest.

Non-taxable Interest

- Amount paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders.
- Amount paid by VEBA’s (Voluntary Employees’ Benefit Associations) qualified under Section 501(c)(9) of the IRC to fulfill obligations to members.

BET-80-WE**BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL
NEXUS MEMBERS OF A COMBINED GROUP**For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year**SEQUENCE #3**

NAME OF PRINCIPAL NH BUSINESS ORGANIZATION _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER
OR SOCIAL SECURITY NUMBER

COLUMN A

COLUMN B

COLUMN C

Name:

Name:

Name:

SECTION I APPORTIONMENT FACTORS (See General Instructions)

FEIN

FEIN

FEIN

Compensation and Wages Factor

1 New Hampshire Compensation and Wages Paid or Accrued

2 Everywhere Compensation

3 COMPENSATION FACTOR (Line 1 divided by Line 2)
Enter on Line 21

.

.

.

Interest Factor

4 Average of New Hampshire Property

5 Average of Everywhere Property

6 INTEREST FACTOR (Line 4 divided by Line 5)
Enter on Line 26

.

.

.

Dividend Factor

7 New Hampshire Sales

8 Everywhere Sales

9 Sales Factor (Line 7 divided by Line 8)

.

.

.

10 Subtotal (Sum of Lines 3, 6 and 9)

.

.

.

11 DIVIDEND FACTOR (Line 10 divided by number of
factors in subtotal) Enter on Line 15

.

.

.

SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT (See General Instructions)**Dividend Apportionment**

12 Dividends Paid

13 LESS: Dividend Deduction

14 Subtotal (Line 12 minus Line 13)

15 Dividend Apportionment Factor (From Line 11)

.

.

.

16 Taxable Dividends (Line 14 multiplied by Line 15)

17 TOTAL TAXABLE DIVIDENDS (From Line 16. If negative
enter zero)

17(a) Sum of Columns 17(A), 17(B), and 17(C). Enter this amount on Form BET-WE, Line 1: TOTAL 17(a)

Compensation and Wages Apportionment

18 Everywhere Compensation Paid or Accrued

19 LESS: Retained Compensation

20 Subtotal (Line 18 minus Line 19)

21 Compensation Apportionment Factor (From Line 3)

.

.

.

22 Taxable Compensation (Line 20 multiplied by Line 21)

23 LESS: Dividend Offset

24 TOTAL TAXABLE COMPENSATION
(Line 22 minus Line 23)

24(a) Sum of Columns 24(A), 24(B) and 24(C). Enter this amount on Form BET-WE, Line 2: TOTAL 24(a)

Interest Apportionment

25 Interest Paid or Accrued

26 Interest Apportionment Factor (From Line 6)

.

.

.

27 Taxable Interest (Line 25 multiplied by Line 26)

28 LESS: Dividend Offset

29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28)

29(a) Sum of Columns 29(A), 29(B) and 29(C). Enter this amount on Form BET-WE, Line 3: TOTAL 29(a)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT
FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP

WHO MUST APPORTION	A business enterprise must apportion its enterprise value tax base if: <ul style="list-style-type: none"> its business activities are conducted both inside and outside New Hampshire, AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not it is actually imposed by the other state.
SPECIFIC APPORTIONMENT QUESTIONS	Questions regarding apportionment under the New Hampshire Business Enterprise Tax should be directed to: New Hampshire Department of Revenue Administration, Customer Service, 45 Chenell Drive, Concord, New Hampshire 03301. Telephone: (603) 271-2191.
LINE-BY-LINE INSTRUCTIONS	
Enter the name and federal identification number of each nexus member at the top of each column. If additional columns are needed attach a schedule using the same format. Complete Lines 1 through 29 separately for each New Hampshire nexus member in the combined group. Note: BET nexus differs from BPT nexus. Public Law 86-272 does not apply to BET. See the General Instructions - Who Must File - for the filing threshold for each tax type.	
SECTION I APPORTIONMENT FACTORS	
COMPENSATION AND WAGES FACTOR	
LINES 1 & 2	Enter on Line 1 the "New Hampshire" compensation and wages paid or accrued. Enter on Line 2 the "EVERYWHERE" compensation and wages paid or accrued. "Compensation and wages" includes all wages, salaries, fees, bonuses, commissions or other payments paid or accrued, including deferred compensation, in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers or directors of the business enterprise and subject to or specifically exempt from withholding under US Internal Revenue Code (IRC) Section 3401. Payments made expressly exempt from withholding under IRC Sections 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19), and (20) should not be included.
LINE 3	Enter on Line 3 the amount of Line 1 divided by Line 2. Express this amount as a decimal to six places.
INTEREST FACTOR	
LINES 4 & 5	Enter on Line 4 the average value of beginning and ending "New Hampshire" real and tangible personal property owned and employed. Enter on Line 5 the average value of beginning and ending "EVERYWHERE" real and tangible personal property owned and employed. Property includes all real and tangible personal property owned and employed by the business enterprise during the taxable period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business enterprise. Real and tangible personal property which is rented or leased is NOT included in the Business Enterprise Tax interest factor. "Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the enterprise's business activities. Property shall be included if it is actually used or is available for use or capable of being used during the taxable period in the regular course of the trade or business of the enterprise. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded until such property is actually used or available for use by the business enterprise in its regular trade or business. Valuation of Owned Property: Property owned by the business enterprise must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in accordance with the valuation method used for federal income tax purposes. Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the taxable period or when available for use.
LINE 6	Enter on Line 6 the amount of Line 4 divided by Line 5. Express this amount as a decimal to six places.
DIVIDEND FACTOR	
LINE 7 & 8	Enter on Line 7 the "New Hampshire" sales. Enter on Line 8 the "EVERYWHERE" sales. Sales include: <ul style="list-style-type: none"> sales, less returns and allowances, interest, rents and royalties, dividends which are not eligible for the dividend deduction under RSA 77-E:3, II and III, capital gain income, net gains or losses, and other income unless the other income is properly includible as a reduction of an expense or allowance.
LINE 9	Enter on Line 9 the amount of Line 7 divided by Line 8. Express this amount as a decimal to six places.
LINE 10	Enter on Line 10 the sum of the Lines 3, 6 and 9.
LINE 11	Enter on Line 11 the amount of Line 10 divided by 3. Express this amount as a decimal to six places. If there are only two "EVERYWHERE" factors, then divide by 2; if only one "EVERYWHERE" factor, divide by 1.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT
FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP
 LINE-BY-LINE INSTRUCTIONS (continued)

SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT

DIVIDEND APPORTIONMENT

LINE 12	<p>Enter the amount of dividends paid. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock of the same enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does NOT include the following:</p> <ul style="list-style-type: none"> • Distributions of money or property to beneficiaries of a trust qualified under US Internal Revenue Code (IRC) Section 401; • Cash or non-cash payments of life, sickness, accident or other benefits to members or their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under IRC Section 501(c) (9); • Distributions of money or property to participants from any common trust fund as defined under IRC Section 584; • Policyholder dividends as defined under IRC Section 808, to the extent such dividends are not reduced pursuant to IRC Section 809; • Payment of interest on deposits of depositors of a mutual bank or credit union; or • Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under IRC Section 641 or described in IRC Section 664, provided that, this shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities and those incidental to or in support of such personal investment activities.
LINE 13	Enter the amount allowed for dividends received from members of an affiliated group of business enterprises, as provided in RSA 77-E:3, II and III. Include only those dividends which have previously been included in the payor corporation's taxable business enterprise value tax base, subject to taxation under the Business Enterprise Tax Law.
LINE 14	Enter the amount of Line 12 minus Line 13.
LINE 15	Enter the DIVIDEND FACTOR from Line 11.
LINE 16	Enter the product of Line 14 multiplied by Line 15. If negative, show in parenthesis e.g. (\$50).
LINE 17	If Line 16 is negative , enter zero on Line 17. If Line 16 is positive, enter the same amount on Line 17.
LINE 17(a)	SUM OF COLUMNS 17(A), 17(B) & 17(C), FOR ALL NEXUS MEMBERS OF THE COMBINED GROUP ON LINE 17(a). IF ADDITIONAL COLUMNS WERE USED, INCLUDE THE SUM OF ALL COLUMNS IN THE TOTAL. ENTER THIS AMOUNT ON FORM BET-WE, LINE 1.

COMPENSATION AND WAGES APPORTIONMENT, INCLUDING DEFERRED COMPENSATION

LINE 18	Enter the amount of everywhere compensation paid or accrued, including deferred compensation for each respective nexus taxpayer. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. See Line 1 and 2 for definitions.
LINE 19	Enter the amount of any net earnings from self-employment which are retained and used for the reasonable needs of the enterprise. See Rev 2403.01 for further clarification.
LINE 20	Enter the amount of Line 18 minus Line 19.
LINE 21	Enter the COMPENSATION FACTOR from Line 3.
LINE 22	Enter the product of Line 20 multiplied by Line 21.
LINE 23 and LINE 28	If Line 16 is positive or 0, enter zero on Lines 23 and 28. If Line 16 is negative, then this amount may be applied on Line 23 to offset "TAXABLE COMPENSATION" or applied on Line 28 to offset "TAXABLE INTEREST". The amount entered on Line 23 cannot exceed the amount on Line 22. The amount entered on Line 28 cannot exceed the amount on Line 27. The sum of Lines 23 and 28 cannot exceed the amount on Line 16.
LINE 24(a)	Enter the amount of Line 22 minus Line 23. SUM COLUMNS 24(A), 24(B) & 24(C), FOR ALL NEXUS MEMBERS OF THE COMBINED GROUP ON LINE 24(a). IF ADDITIONAL COLUMNS WERE USED, INCLUDE THE SUM OF ALL COLUMNS IN THE TOTAL. ENTER THIS AMOUNT ON LINE 2 OF FORM BET-WE.

INTEREST APPORTIONMENT

LINE 25	Enter the amount of interest paid or accrued. Per RSA 77-E:1, XI, "Interest" means all amounts paid or accrued for the use or forbearance of money or property. The term "Interest" shall not include amounts paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders or by voluntary employees' beneficiary associations qualified under IRC Section 501(c) (9) to fulfill obligations to members.
LINE 26	Enter the INTEREST FACTOR from Line 6.
LINE 27	Enter the product of Line 25 multiplied by Line 26.
LINE 28	See instructions for Line 23.
LINE 29(a)	Enter the amount of Line 27 minus Line 28. SUM OF COLUMNS 29(A), 29(B) & 29(C), FOR ALL NEXUS MEMBERS OF THE COMBINED GROUP ON LINE 29(a). IF ADDITIONAL COLUMNS WERE USED, INCLUDE THE SUM OF ALL COLUMNS IN THE TOTAL. ENTER THIS AMOUNT ON FORM BET-WE, LINE 3.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
COMBINED BUSINESS PROFITS TAX RETURNFor the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

SEQUENCE #4B

Due Date for CALENDAR year filers is on or before March 15, 2006 or for fiscal filers the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Please Print or Type	NAME OF PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION _____	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER _____
STEP 2 Questions	<p>A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes _____ No _____</p> <p>B Does the corporation file as part of a unitary group in any other jurisdiction? Yes _____ No _____</p> <p>C Has the corporation been found to be unitary by any other jurisdiction? Yes _____ No _____</p> <p>D Is this corporation affiliated with any other business organization not included within this combined return that files business tax returns with this department? Yes _____ No _____</p> <p>Please identify by name and FEIN _____</p>	
STEP 3 Figure Your Taxes	<p>1 Gross Business Profits</p> <p style="text-align: right;">Bonus Depreciation <input type="checkbox"/></p> <p>(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if Bonus Depreciation was taken, Line 5 of Combined Schedule R (If negative, show in parenthesis) 1(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) Separate entity or passive loss limitation adjustments 1(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. If negative, show in parenthesis (See instructions for Net Operating Loss (NOL) provisions) 1(c) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(d) Foreign Dividends (Must be the same amount as Schedule II, Line 6 and the total of Column B on Schedule III) 1(d) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(e) New Hampshire Combined Net Income (Line 1(c) adjusted by Line 1(d). If negative, show in parenthesis) 1(e) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>2 Additions and Deductions</p> <p>(a) Add back income taxes or franchise taxes measured by income ... 2(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132-WE) 2(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Interest on direct US Obligations 2(c) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(d) Wage adjustment required by IRC Section 280C 2(d) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(e) Foreign dividend gross-up (IRC Section 78) 2(e) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(f) Research contribution (See RSA 77-A:4 XII). Attach computation .. 2(f) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(g) Add back return of capital from Qualified Investment Capital Company . 2(g) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(h) Combine Lines 2(a) through 2(g). (If negative, show in parenthesis.) 2(h) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>3 Adjusted Gross Business Profits (Line 1(e) adjusted by Line 2(h). (If negative, show in parenthesis) 3 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>4 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.) 4 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>5 New Hampshire Water's Edge Taxable Business Profits (Line 3 multiplied by Line 4) 5 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>6 New Hampshire Foreign Dividends Taxable Business Profits (From Schedule II, Line 7) 6 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>7 New Hampshire Taxable Business Profits (Line 5 plus Line 6. If negative, enter zero) 7 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>8 New Hampshire Business Profits Tax (Line 7 x 8.5%) 8 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p>	
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
COMBINED BUSINESS PROFITS TAX AFFILIATION SCHEDULE

SEQUENCE #4C

This page must be completed in its entirety as part of the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified Overseas Business Organizations as defined by RSA 77-A:1, XIX.

A PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
NUMBER & STREET ADDRESS			
STREET ADDRESS (CONTINUED)			
CITY/TOWN, STATE & ZIP CODE			
B NEW HAMPSHIRE BUSINESS ACTIVITY			
Attach additional sheets for the following, if necessary			
C Other members included in the Water's Edge Combined Group. Please indicate with an X those members who have nexus with New Hampshire.			
	Name of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			
D Parent Company of this Combined Group		FEIN	Nexus
E Name and federal employer identification numbers of the domestic affiliated business organizations who are excluded from the New Hampshire Water's Edge Combined Group as non-unitary members. Please indicate with an X those members who have nexus in New Hampshire.			
	Name of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			
F Name, location, and federal employer identification number, if applicable, of the affiliates excluded from the group as qualified Overseas Business Organizations, as defined by RSA 77-A:1, XIX. Please indicate with an X those members who have nexus in New Hampshire.			
	Name and Location of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			
G Taxpayer Contact:			
Name and Title		Telephone Number	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
COMBINED BUSINESS PROFITS TAX RETURNFor the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

SEQUENCE #4B

Due Date for CALENDAR year filers is on or before March 15, 2006 or for fiscal filers the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Please Print or Type	NAME OF PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION _____	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER _____			
STEP 2 Questions	<p>A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes _____ No _____</p> <p>B Does the corporation file as part of a unitary group in any other jurisdiction? Yes _____ No _____</p> <p>C Has the corporation been found to be unitary by any other jurisdiction? Yes _____ No _____</p> <p>D Is this corporation affiliated with any other business organization not included within this combined return that files business tax returns with this department? Yes _____ No _____</p> <p>Please identify by name and FEIN _____</p>				
STEP 3 Figure Your Taxes	<p>1 Gross Business Profits</p> <p style="text-align: right;">Bonus Depreciation <input type="checkbox"/></p> <p>(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if Bonus Depreciation was taken, Line 5 of Combined Schedule R (If negative, show in parenthesis) 1(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) Separate entity or passive loss limitation adjustments 1(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. 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If negative, enter zero) 7 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>8 New Hampshire Business Profits Tax (Line 7 x 8.5%) 8 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <tr> <td style="vertical-align: top;">STEP 4 Figure Your Credits</td> <td colspan="2"> <p>9 Credits allowed under RSA 77-A:5 (Attach Form DP-160-WE) 9 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>10 Subtotal (Line 8 minus Line 9) 10 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>11 New Hampshire Business Enterprise Tax Credit 11 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>12 New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 10 or Line 11) 12 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>13 New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 12) 13 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>ENTER THE AMOUNT FROM LINE 13 ON LINE 1(b) OF THE BT- SUMMARY FORM.</p> <p>THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.</p> </td> </tr>		STEP 4 Figure Your Credits	<p>9 Credits allowed under RSA 77-A:5 (Attach Form DP-160-WE) 9 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>10 Subtotal (Line 8 minus Line 9) 10 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>11 New Hampshire Business Enterprise Tax Credit 11 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>12 New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 10 or Line 11) 12 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>13 New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 12) 13 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>ENTER THE AMOUNT FROM LINE 13 ON LINE 1(b) OF THE BT- SUMMARY FORM.</p> <p>THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.</p>	
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
COMBINED BUSINESS PROFITS TAX AFFILIATION SCHEDULE

SEQUENCE #4C

This page must be completed in its entirety as part of the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified Overseas Business Organizations as defined by RSA 77-A:1, XIX.

A PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
NUMBER & STREET ADDRESS			
STREET ADDRESS (CONTINUED)			
CITY/TOWN, STATE & ZIP CODE			
B NEW HAMPSHIRE BUSINESS ACTIVITY			
Attach additional sheets for the following, if necessary			
C Other members included in the Water's Edge Combined Group. Please indicate with an X those members who have nexus with New Hampshire.			
	Name of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			
D Parent Company of this Combined Group		FEIN	Nexus
E Name and federal employer identification numbers of the domestic affiliated business organizations who are excluded from the New Hampshire Water's Edge Combined Group as non-unitary members. Please indicate with an X those members who have nexus in New Hampshire.			
	Name of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			
F Name, location, and federal employer identification number, if applicable, of the affiliates excluded from the group as qualified Overseas Business Organizations, as defined by RSA 77-A:1, XIX. Please indicate with an X those members who have nexus in New Hampshire.			
	Name and Location of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			
G Taxpayer Contact:			
Name and Title		Telephone Number	

COMBINED BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name & FEIN	<p>At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year.</p> <p>Please PRINT the principal New Hampshire business organization's name and federal employer identification number, or department identification number.</p>
STEP 2 Ques- tions	<p>Line A Check "yes" if the corporation files its tax return on an IRS approved 52/53 week tax year.</p> <p>Line B Check "yes" if the corporation files as part of a unitary group in any other jurisdiction.</p> <p>Line C Check "yes" if the corporation has been found to be unitary by any other jurisdiction regardless of its filing status in that jurisdiction.</p> <p>Line D Check "yes" if the corporation is affiliated with any other business organization not included within this combined return that files business tax returns with the Department.</p>
STEP 3 Figure Your Taxes	<p>BONUS DEPRECIATION: Check box and complete the Combined Schedule R.</p> <p>Line 1 NEW HAMPSHIRE COMBINED NET INCOME</p> <p>(a) Enter Combined Net Income from NH-1120-WE, Schedule I, Line 9. If you checked the bonus depreciation box, Line 5 of the Corporate Schedule R is entered here.</p> <p>(b) Enter the amounts, which arise from the necessity of adjusting gross business profits to accommodate the New Hampshire requirement of separate entity treatment for business organizations. Examples are a New Hampshire partner's share of partnership activities reported on the partner's federal return (Rev 302.02) or adjustments required under IRC Section 857(b) (2) for real estate investment trusts and IRC Section 852(b)(2) for regulated investment companies or adjustments for the reversal of the use of Federal consolidating provisions relating to the calculation of Capital Gain (loss) and the Charitable Contribution Limitation. Attach a supporting schedule detailing the amount and type of adjustment(s). Enter any passive activity loss disallowed federally under IRC Section 469. Also enter any amount used to adjust the reported gain or loss on sale of assets which is attributable to an accumulated passive loss. If the total of this adjustment is a negative amount, then show in parenthesis, e.g. (\$50).</p> <p>(c) Enter the amount of Line 1(a) adjusted by Line 1(b). If negative, show in parenthesis, e.g. (\$50). If Line 1(c) shows a loss AND there are two or more New Hampshire nexus members in the combined group, then the New Hampshire net operating loss (NOL) carryforward available for future deduction must be allocated amongst the members of the combined group in accordance with Administrative Rule Rev 303.03. Form DP-131-WE, which provides the allocation format, is no longer required to be filed with the return. However, the carryback and carryforward provisions of RSA 77-A:4, XIII, as well as the allocation and apportionment provisions of Rev 303.03, still apply. (The loss must be reported on Form DP-132-WE, Combined Net Operating Loss (NOL) Deduction, for the year in which the deduction is claimed).</p> <p>If Line 1(c) shows a loss AND there is only one New Hampshire nexus member of the combined group (and the combined group did not change during the 3 carryback years), then no allocation of the loss is required. However, the carryback and the carryforward provisions of RSA 77-A:4, XIII still apply.</p> <p>Administrative Rules and Statutes for the Business Enterprise Tax and the Business Profits Tax as well as NOL provisions are available on our web site at www.revenue.nh.gov, within the laws and rules section. If you have specific questions concerning net operating loss provisions for combined filers please contact the New Hampshire Department of Revenue Administration, Audit Division, 45 Chenell Drive, PO Box 457, Concord, NH 03302-0457, telephone (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access Relay NH 1-800-735-2964.</p> <p>(d) Foreign Dividends [RSA 77-A:3, II(b)] that are from overseas business organization payors must be included in Line 1(a) above in order to be deducted here. This amount must equal the total of column B on Schedule III. Failure to complete page 2 of the return and Schedules II and III could result in the inclusion of dividend income without factor relief or worldwide combination.</p> <p>(e) Line 1(c) adjusted by Line 1(d). Show negative amount in parenthesis, e.g. (\$50).</p> <p>Line 2 ADDITIONS AND DEDUCTIONS</p> <p>(a) Enter the total New Hampshire Business Profits Tax and any income tax, franchise tax measured by net income or capital stock tax assessed by any state or political subdivision that was deducted on this year's federal return. Do not include the New Hampshire Business Enterprise Tax liability in this amount. Attach a schedule of taxes by state.</p> <p>(b) Enter the amount of carryover loss available as shown on Line 12 of Form DP-132-WE. Form DP-132-WE must be attached to the return. Refer to the instructions on the reverse side of Form DP-132-WE for the NOL carryover restrictions and allocation provisions.</p> <p>(c) Enter the amount of gross business profits as is attributable to income derived from non-taxable interest on notes, bonds or other direct securities of the United States government.</p> <p>(d) Enter the amount of the jobs credit [IRC Section 280C(a)] deducted on this year's federal return.</p> <p>(e) Enter the amount of gross business profits that is attributable to foreign dividend gross-up as determined in accordance with IRC Section 78.</p> <p>(f) In the case of a business organization which makes qualified research contributions as defined in RSA 77-A:1, X, the gross business profits shall be adjusted by: (a) adding to gross business profits the amount deducted under IRC Section 170 in arriving at federal taxable income; and (b) deducting from gross business profits an amount equal to the sum of the taxpayer's basis in the contributed property plus 50 percent of the unrealized appreciation, or twice the basis of the property, whichever is less.</p> <p>(g) Enter an addition equal to any return of capital previously taken as a deduction pursuant to RSA 77-A:4, XVII as a capital contribution to a Qualifying Investment Capital Company if such return of capital is received within 3 taxable periods after the taxable period in which it was deducted. Attach a schedule listing name, FEIN and the amount paid.</p> <p>(h) Enter the total of Lines 2(a) through 2(g) on Line 2(h), showing negative amounts in parenthesis, e.g. (\$50).</p>

COMBINED BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (continued)

STEP 3 (Con't)	Line 3	ADJUSTED GROSS BUSINESS PROFITS Enter the total of Line 1(e) as adjusted by Line 2(h). Show negative amounts in parenthesis, e.g. (\$50).
	Line 4	NEW HAMPSHIRE APPORTIONMENT Complete Form DP-80, Schedule A, Apportionment of Income. Enter resulting apportionment on Line 4 of your Form NH-1120-WE, expressed as a decimal to six places. Form DP-80 must be attached to Form NH-1120-WE.
	Line 5	Enter the product of Line 3 multiplied by Line 4.
	Line 6	Enter the New Hampshire foreign dividends taxable business profits from Schedule II, Line 7.
	Line 7	Enter the sum of Line 5 plus Line 6.
	Line 8	Enter the product of Line 7 multiplied by 8.5%.

STEP 4 Figure Your Credits	Line 9	CREDITS Enter the amount of credits allowed under RSA 77-A:5. Form DP-160-WE, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on Line 9. Do not include the BET credit on this line.
	Line 10	Enter the amount from Line 8 minus Line 9.
	Line 11	BUSINESS ENTERPRISE TAX CREDIT Business Enterprise Tax paid shall be applied as a credit against Business Profits Tax. Any unused portion of the credit may be carried forward and allowed against Business Profits Tax due for up to 5 taxable periods from the period in which the Business Enterprise Tax was paid. To calculate the BET credit to be applied against this year's Business Profits Tax, complete the following worksheet:

BET CREDIT WORKSHEET

	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended
A BET Credit Carryforward Amount <small>*See note below</small>	<input type="text"/>	→ <input type="text"/>	→ <input type="text"/>	→ <input type="text"/>	→ <input type="text"/>
B Current Period BET liability from Form BET, Line 5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
C Expiring BET Credit Carryforward <small>**See note below</small>	(<input type="text"/>)	(<input type="text"/>)	(<input type="text"/>)	(<input type="text"/>)	(<input type="text"/>)
D BET Credit Available (Sum of Lines A, B and C) Enter on Line 11 of NH-1120-WE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
E Current Period BPT liability from NH-1120-WE, Line 10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
F BET Credit Deduction this period (the lesser of Line D or Line E). Enter on Line 12 of NH-1120-WE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
G Credit Carryforward Amount (Line D minus Line F) Carry this amount forward and indicate on Line A in subsequent period.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Note: The Line A amount in the first column is from Line G, the credit carryforward amount, of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero. Note that the BET is imposed on a separate entity basis only. Any credit carryforward remains a tax attribute to the individual entities to which the tax was imposed. In the event any individual entity is no longer a member of this combined group, you must remove their portion of BET credit carryforward from Line A.

** Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 (five) taxable periods from the period in which the tax was paid. Any unused credit prior to the 5 most current tax periods expiring in this taxable period is unavailable and should be included in Line C.

STEP 4 Figure Your Credits (con't)	Line 12	Enter the lesser amount of Line 10 or Line 11. If Line 11 is greater than Line 10, then a Business Enterprise Tax credit carryforward exists. Any unused portion of the current periods's Business Enterprise Tax Credit may be carried forward and credited against any Business Profits tax due in a subsequent taxable period following the tax period of the BPT liability.
	Line 13:	Enter the amount of Line 10 minus Line 12.

ENTER THE AMOUNT FROM LINE 13 ONTO LINE 1(b) OF THE BT-SUMMARY FORM.

PAGE 2 WATER'S EDGE COMBINED GROUP BUSINESS PROFITS TAX AFFILIATION SCHEDULE INSTRUCTIONS.

Page 2 of Form NH-1120-WE replaces Form AU-20. It must be completed in its entirety and submitted with the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified overseas business organizations as defined by RSA 77-A:1.

NH-1120-WE

Schedule I

**SUMMARY OF COMBINED NET INCOME
SCHEDULE I**For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year**SEQUENCE #10**

NAME	FEIN/DIN	TAXABLE INCOME before net operating loss deduction and special deductions.
Line 1 US Consolidated (Line 28 as filed with the IRS)	1	
Line 2 LESS Overseas Business Organizations included in Line 1 above	2	
Line 3 LESS Non-Unitary Entities included in Line 1 above	3	
Line 4 ADD Consolidating Eliminations attributable to entities included in Line 2 or Line 3 above ...	4	
Line 5 ADD Unitary Entities not included in Line 1 above	5	
Line 6 ELIMINATE Inter-Company Income (Expense)	6	
Line 7 SUBTOTAL (Sum of Lines 1 through 6)	7	
Line 8(a) LESS Income Exempt under federal constitutional law	8(a)	
Line 8(b) ADD Related Expenses	8(b)	
Line 9 COMBINED NET INCOME	9	

GENERAL INSTRUCTIONS

Form NH-1120-WE is used for combined filing. Consolidated returns are not permitted. The purpose of Schedule I is to reconcile the federally reported net income to the New Hampshire combined net income of the water's edge group.

Line 1	US Consolidated Enter the amount as filed with the IRS from Page 1, Line 28 of the US consolidated return of the principal New Hampshire business organization, as defined in Rev 301.24.
Line 2	Overseas Business Organizations Included in Line 1 Enter the total of those business organizations gross business profits included in the consolidated US federal income tax return which qualify as overseas business organizations, as defined by RSA 77-A:1, XIX. These business organizations are included in part F of the NH-1120-WE, Page 2, Affiliation Schedule.
Line 3	Non-Unitary Entities Included in Line 1 Enter the total gross business profits of those entities included in the consolidated US federal income tax return which are not part of the water's edge combined group, as defined in RSA 77-A:1,XV. These business organizations are included in part E of the NH-1120-WE, Combined Business Profits Tax Affiliation Schedule.
Line 4	Consolidating Eliminations Attributable to Entities Included in Line 2 and Line 3 Enter the total federal consolidating eliminations which are attributable to those entities excluded from the water's edge combined group as either overseas business organizations or non-unitary affiliates (Line 2 and Line 3).
Line 5	Unitary Entities Not Included in Line 1 Enter the total of those business organizations gross business profits including corporations, partnerships, joint ventures, etc., which are part of the water's edge combined group but are not part of the consolidated US federal income tax return reported on Line 1.
Line 6	Intercompany Income (Expense) Eliminate any intercompany income (Expense) between members of New Hampshire water's edge combined group. Examples would include: Income (expense) not eliminated through federal 1120 consolidation. Income (expense) between the additional unitary members on Line 5. Income (expense) between New Hampshire water's edge affiliates on Line 1 and those on Line 5.
Line 7	Subtotal Enter the subtotal of Lines 1 through 6.
Line 8(a)	Income (loss) Exempt Under Federal Constitutional Law Enter the income (loss) included in Lines 7 which is allowed to be excluded pursuant to federal constitutional law.
Line 8(b)	Related Expenses Enter the amount of any deducted expenses related to the portion of gross business profits reported on Line 8(a).
Line 9	Combined Net Income Enter on Line 9 the subtotal from Line 7 adjusted for any amounts on Lines 8(a) and 8(b). This total represents the combined net income of the water's edge group. Enter on Form NH-1120-WE Line 1(a) the amount from Line 9 or if bonus depreciation has been taken, enter on NH Combined Schedule R Line 1.

Supporting schedules in column form **must** be submitted for amounts in Lines 2 through 8 which represent more than one entity (e.g. the US consolidating schedule prepared for federal purposes would support Line 1).

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPORTIONMENT OF FOREIGN DIVIDENDS
SCHEDULE II

SEQUENCE #11

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

Principal New Hampshire Business Organization			
Federal Employer Identification Number			
LINE 1 SALES	EVERYWHERE (Denominator)	NEW HAMPSHIRE (Numerator)	New Hampshire as portion of EVERYWHERE
1(a) Enter amounts from Form DP-80, Schedule A, Line 1	1(a)	1(a)	
1(b) Enter the Foreign Dividend Sales Factor Increment from Schedule III, Column L	1(b)		
1(c) Enter the Adjusted Sales Factor [Line 1(a) plus Line 1(b)]	1(c)	1(c)	
1(d) Enter Line 1(c) New Hampshire divided by Line 1(c) Everywhere		1(d)	
1(e) Enter Line 1(d) multiplied by 2 expressed as a decimal to 6 places			1(e) .
LINE 2 PAYROLL	EVERYWHERE (Denominator)	NEW HAMPSHIRE (Numerator)	New Hampshire as portion of EVERYWHERE
2(a) Enter the amounts from Form DP-80, Schedule A, Line 2.	2(a)	2(a)	
2(b) Enter the Foreign Dividend Payroll Factor Increment from Schedule III, Column M	2(b)		
2(c) Enter the Adjusted Payroll Factor [Line 2(a) plus Line 2(b)]	2(c)	2(c)	
2(d) Enter Line 2(c) New Hampshire, divided by Line 2(c) Everywhere total and express as a decimal to 6 places.			2(d) .
LINE 3 PROPERTY	EVERYWHERE (Denominator)	NEW HAMPSHIRE (Numerator)	New Hampshire as portion of EVERYWHERE
3(a) Enter the amount from Form DP-80, Schedule A, Line 3	3(a)	3(a)	
3(b) Enter the amount of Foreign Dividend Property Factor Increment from Schedule III, Column N	3(b)		
3(c) Enter the Adjusted Property Factor [Line 3(a) plus Line 3(b)]	3(c)	3(c)	
3(d) Enter Line 3(c) New Hampshire, divided by Line 3(c) Everywhere total and expressed as a decimal to 6 places.			3(d) .
LINE 4 Total [Add Lines 1(e), 2(d), and 3(d)]			4 .
LINE 5 Modified Apportionment Percentage (Line 4 divided by 4, expressed as a decimal to 6 places. If there are only one or two factors, then see instructions)			5 .
LINE 6 FOREIGN DIVIDENDS as defined in RSA 77-A:1, XVII (This amount must agree with NH-1120-WE, page 1, Line 1(d) and the total of Form Schedule III, Column B.)			6
LINE 7 NEW HAMPSHIRE FOREIGN DIVIDENDS TAXABLE BUSINESS PROFITS (Line 6 multiplied by Line 5) Enter this amount on Form NH-1120-WE, Line 6.			7

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPORTIONMENT OF FOREIGN DIVIDENDS
SCHEDULE II
INSTRUCTIONS

Schedule II is used to compute the modified apportionment percentage needed to determine the amount of foreign dividends, as defined by RSA 77-A:1, XVII, which are to be included in the New Hampshire Taxable Business Profits for the water's edge combined group. Prior to completing Schedule II, you must first complete Form DP-80 for the combined group and Schedule III.

STEP 1	Complete the Form DP-80 and enter the amount of Everywhere and New Hampshire sales, payroll, and property on Lines 1(a), 2(a), and 3(a) respectively on the NH-1120-WE, Schedule II.
STEP 2	<p>Complete Schedule III. The Foreign Dividend Factor Increments calculated on Schedule III for sales, payroll, and property must be carried to Schedule II as follows:</p> <ol style="list-style-type: none"> 1. Enter the total of Schedule III, column L on Line 1(b). 2. Enter the total of Schedule III, column M on Line 2(b). 3. Enter the total of Schedule III, column N on Line 3(b). <p>Note: The New Hampshire amount for Foreign Dividend Factor Increments will always be zero.</p>
STEP 3	<p>Total Everywhere and New Hampshire sales Line 1(c), payroll Line 2(c), and property Line 3(c) to obtain denominators and numerators for each. Complete the following calculations, as done for Form DP-80, expressed in decimal form and computed to 6 places.</p> <ol style="list-style-type: none"> 1. Divide the total New Hampshire sales by the adjusted Everywhere sales. Multiply Line 1(d) by 2 to arrive at the adjusted sales factor and enter this amount on Line 1(e). 2. Divide the total New Hampshire payroll by the adjusted Everywhere payroll to arrive at the adjusted payroll factor and enter this amount on Line 2(d). 3. Divide the total New Hampshire property by the adjusted Everywhere property to arrive at the adjusted property factor and enter this amount on Line 3(d).
STEP 4	Add Lines 1(e), 2(d), and 3(d) and enter the sum on Line 4.
STEP 5	<p>Divide Line 4 by 4.</p> <p>If there are less than 3 factors with an "Everywhere" denominator, then divide Line 4 as follows:</p> <ul style="list-style-type: none"> ▪ Sales/Receipts and Payroll- divide by 3 ▪ Sales/Receipts and Property- divide by 3 ▪ Payroll and Property- divide by 2 ▪ Sales/Receipts only- divide by 2 ▪ Property OR Payroll only- divide by 1 <p>Enter the results of your calculation on Line 5. This is the modified apportionment percentage to be applied to taxable foreign dividends.</p>
STEP 6	Enter the amount of taxable foreign dividends on Line 6. This amount must agree with NH-1120-WE, page 1, Line 1(d) and the total of Schedule III, column B.
STEP 7	Multiply Line 6 by the modified apportionment percentage on Line 5. This is the New Hampshire Foreign Dividends Taxable Business Profits. Enter this amount on Line 7 and also on NH-1120-WE, page 1, Line 6.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
FOREIGN DIVIDEND FACTOR INCREMENTS
SCHEDULE III

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

SEQUENCE #12

Column A	B	C	D
NAME OF PAYOR	DIVIDEND	TAXABLE INCOME	PERCENTAGE (B ÷ C)
1			
2			
3			
4			
5			
6			
7			
8			

TOTAL

Column E	F	G	H	I
SALES AND RECEIPTS	PAYROLL	BEGINNING PROPERTY	ENDING PROPERTY	AVERAGE PROPERTY (G + H) ÷ 2
1				
2				
3				
4				
5				
6				
7				
8				

Column J	K	L	M	N
RENTS x 8	TOTAL PROPERTY (I + J)	MODIFIED SALES (D x E)	MODIFIED PAYROLL (D x F)	MODIFIED PROPERTY (D x K)
1				
2				
3				
4				
5				
6				
7				
8				

TOTALS [Carry total modified factor amounts to
Schedule II, Line 1(b), 2(b) and 3(b)]

FOREIGN DIVIDEND FACTOR INCREMENTS**SCHEDULE III**

INSTRUCTIONS

New Hampshire law provides factor relief for the dividends received from overseas business organizations as defined in RSA 77-A:1, XIX. In order to obtain factor relief, a separate apportionment percentage for foreign dividends must be calculated.

Column A	<p>List in column A the unitary foreign dividend payors whose dividends qualify for factor relief, including those from:</p> <p>New Hampshire 80/20 business organization as defined in Rev 301.11 is an entity whose income is included in a consolidated US income tax return but whose activities are primarily outside the US because 80 percent or more of the average of payroll and property is outside the 50 states and the District of Columbia.</p> <p>Controlled foreign corporations (CFC) that meet the payroll and property requirements of an overseas business organization as defined in RSA 77-A:1, XIX.</p> <p>IRC Section 936 Sales Companies that meet the payroll and property requirements of an overseas business organization.</p> <p>Foreign sales corporation (FSC) that meet the payroll and property requirements of an overseas business organization.</p> <p>Business organizations meeting the payroll and property requirements of an overseas business organization which made deemed dividends to a member of the unitary group.</p>
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FOR EACH UNITARY DIVIDEND PAYOR LISTED ABOVE, PROVIDE THE FOLLOWING INFORMATION IN US DOLLARS:

Column B	Enter the amount of the dividend paid or deemed paid.
Column C	Enter the taxable income computed using US tax standards.
Column D	Enter the result of column B divided by column C, expressed as a decimal to 6 places. If this amount is greater than 1, enter 1.000000. If this amount is less than zero, enter zero.
Column E	Enter the sales and receipts less returns and allowances pursuant to RSA 77-A:3, I(c). Refer to Rev 304.05.
Column F	Enter the total payroll pursuant to RSA 77-A:3, I(b). Refer to Rev 304.04.
Columns G & H	Enter the beginning and ending property valued at original cost pursuant to RSA 77-A:3, I(a). Refer to Rev 304.03.
Column I	Enter the results of the sum of Column G and Column H divided by 2.
Column J	Enter the valuation of rented property valued at 8 times the net annual rental rate pursuant to RSA 77-A:3, I(a). Refer to Rev 304.03(e).
Column K	Enter the total of Columns I and J.
Columns L, M & N	<p>Enter the product of Column D multiplied by Columns E, F and K, respectively.</p> <p>The total of Columns L, M and N will be used on Schedules II, Lines 1(b), 2(b) and 3(b) to modify the apportionment percentage used to determine the amount of foreign dividends from unitary sources subject to New Hampshire Business Profits Tax.</p>

USE ADDITIONAL SHEETS IF NECESSARY

**SCHEDULE OF BUSINESS PROFITS TAX CREDITS
FOR COMBINED GROUPS****SEQUENCE # 8**

APPLICATION OF CREDITS	Credits claimed on Lines 1 through 3 shall apply against the Business Profits Tax liability of the individual member of the water's edge combined group. Rev 306.05 provides the calculation to determine the individual member's portion of the total tax liability based on each member's activity inside New Hampshire.
SEPARATE SCHEDULES	A separate schedule must be filed with Form DP-160-WE when a combined filer claims any credit on Lines 1 through 4 AND more than one member of the combined group is subject to the Business Profits Tax. This separate schedule must show the Rev 306.05 calculation and application of the credit.
CREDITS FOR TAXES PAID UNDER RSA 400-A	<p>A business organization which is also subject to the tax imposed under a creditable tax shall be allowed a credit against its Business Profits Tax Liability or Insurance Premium tax liability paid on the related return for the prescribed due date that falls within its taxable period for Business Profits Tax purposes. If the taxable period for the Business Profits Tax is different from that for the creditable taxes, the business organization shall be allowed the credit for the taxable period that ends within the taxable period for Business Profits Tax purposes.</p> <p>For example, a Business Profits Tax calendar year 2001 filer would be allowed a credit for the total creditable tax liability paid on the 2000 return due in March 2001.</p> <p>A Business Profits Tax filer, who pays an Insurance Premium Tax, with a taxable period ending June 30, 2004 would be allowed a credit for its total creditable tax liability paid on the 2004 return due in March 2005.</p>
EXCESS CREDITS FOR TAXES PAID UNDER RSA 400-A	For taxes paid under RSA 400-A, if the individual member's credit exceeds such member's portion of the total tax liability using the Rev 306.05 calculation, then the excess credit shall be allowed as a credit against any other member's tax liability provided such other member is also subject to the tax imposed by RSA 400-A.

INSTRUCTIONS

WHEN TO USE	Use this Form DP-160-WE Schedule CR to report credits taken pursuant to RSA 77-A:5, I & III, RSA 162-L and RSA 162-N.
LINE 1	Enter the total amount of taxes paid pursuant to RSA 400-A, Taxation of Insurance Companies.
LINE 2	<p>CDFA-Investment Tax Credit, per RSA 162-L and RSA 77-A:5, XI.</p> <p>2(a) Credit for this tax period \$ _____</p> <p>2(b) Credit from prior tax period \$ _____</p> <p>2(c) Subtotal of Lines 2(a) and 2(b). Not to exceed \$1,000,000* \$ _____</p> <p>2(d) Minus CDFA - Investment Tax Credits, utilized against the taxes imposed by RSA 400-A and/or RSA 77-E \$ _____</p> <p>2(e) Total credit available against Business Profits Tax liability \$ _____ Enter on Line 2 below.</p>
*If any portion of the CDFA-Investment Tax Credit is claimed on Line 6 of the BET return, or claimed as a credit against the New Hampshire Insurance Premium Tax, then the combined total of the credit shall not exceed \$1,000,000.	
LINE 3	Enter the sum of Lines 1 and 2.
LINE 4	Enter the amount of New Hampshire Business Profits Tax as computed on Form NH-1120-WE.
LINE 5	Enter the lesser amount of Line 3 or Line 4. This is the total amount of statutory credits allowed under RSA 77-A:5. Enter this amount on the Line 9 of your NH-1120-WE Business Profits Tax return.

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____

Mo Day Year Mo Day Year

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER
------	---

1	Taxes paid pursuant to RSA 400-A Taxation of Insurance Companies 1 (This is net of BET if BET was taken as a credit against RSA 400-A)		
2	CDFA - Investment Tax Credit 2		
3	Total credits allowable pursuant to RSA 77-A:5 (Enter the sum of Lines 1, and 2) 3		
4	Total New Hampshire Business Profits Tax 4		
5	Total amount of allowable credits (Enter the lesser of Line 3 or Line 4) 5		

Total amount of these credits shall not exceed the tax due under RSA 77-A.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

SEQUENCE #5

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
------	--

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR:	1(a) \$	1(b) \$	
1(c) Divide 1(b) by 1(a) and multiply by 2 (Express as a decimal to 6 places)			1(c) .

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Payroll Factor
2 PAYROLL FACTOR:	2(a) \$	2(b) \$	
2(c) Divide 2(b) by 2(a) (Express as a decimal to 6 places)			2(c) .

(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)																																										
<table border="1" style="width:100%"> <tr><td>Inventory</td><td></td><td></td></tr> <tr><td>Buildings</td><td></td><td></td></tr> <tr><td>Furniture & Fixtures</td><td></td><td></td></tr> <tr><td>Leasehold Improvements</td><td></td><td></td></tr> <tr><td>Land</td><td></td><td></td></tr> <tr><td>Other Tangible Assets</td><td></td><td></td></tr> <tr><td>Subtotal</td><td>\$</td><td>\$</td></tr> </table>	Inventory			Buildings			Furniture & Fixtures			Leasehold Improvements			Land			Other Tangible Assets			Subtotal	\$	\$	<table border="1" style="width:100%"> <tr><td>Inventory</td><td></td><td></td></tr> <tr><td>Buildings</td><td></td><td></td></tr> <tr><td>Furniture & Fixtures</td><td></td><td></td></tr> <tr><td>Leasehold Improvements</td><td></td><td></td></tr> <tr><td>Land</td><td></td><td></td></tr> <tr><td>Other Tangible Assets</td><td></td><td></td></tr> <tr><td>Subtotal</td><td>\$</td><td>\$</td></tr> </table>	Inventory			Buildings			Furniture & Fixtures			Leasehold Improvements			Land			Other Tangible Assets			Subtotal	\$	\$
Inventory																																											
Buildings																																											
Furniture & Fixtures																																											
Leasehold Improvements																																											
Land																																											
Other Tangible Assets																																											
Subtotal	\$	\$																																									
Inventory																																											
Buildings																																											
Furniture & Fixtures																																											
Leasehold Improvements																																											
Land																																											
Other Tangible Assets																																											
Subtotal	\$	\$																																									
Average of Subtotals \$	Average of Subtotals \$																																										
Rented Property (annual rate x 8)	Rented Property (annual rate x 8)																																										
Total Everywhere Property 3(a) \$	Total NEW HAMPSHIRE Property 3(b) \$																																										
3(c) Divide 3(b) by 3(a) (Express as a decimal to 6 places) 3(c) .																																											

4 TOTAL OF LINES 1(c), 2(c) and 3(c)	4 .
5 NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 4 and expressed as a decimal to 6 places	5 .

If there are only one or two factors with an "Everywhere" denominator, see instructions.

ADDITIONAL INFORMATION

Principal business activity in New Hampshire: _____
Business locations in New Hampshire - location of factories, sales offices, warehouses, etc. (Attach a list if more space is required)

Year first NH return filed: _____ Year registered with NH Secretary of State: _____ State of incorporation (2-letter ID): _____

City, State and Country where records are located _____
CITY/TOWN STATE COUNTRY

Business locations outside New Hampshire. (Attach a list if more space is required)		Answer Yes or No		
Location City/Town and State	Indicate whether factory, sales office, warehouse, construction site, etc.	Registered to do business in state where located?	Files returns in state where located?	Apportion sales, payroll and/or property in state where located?

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT
 GENERAL INSTRUCTIONS

WHO MUST APPORTION	<p>A business organization must apportion its income if:</p> <ul style="list-style-type: none"> • Its business activities are conducted both inside and outside New Hampshire, AND • The business organization is subject to a net income tax, a franchise tax based upon net income or a capital stock tax in another state or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state. See RSA 77-A:3.
INCOME SUBJECT TO APPORTIONMENT	The Business Profits Tax law, RSA 77-A, does not contain a provision differentiating between business and non-business income. All income constitutes business income subject to apportionment unless specifically excluded by RSA 77-A.
NEED HELP	Questions regarding apportionment of income under the New Hampshire Business Profits Tax should be directed to: New Hampshire Department of Revenue Administration, Customer Service, 45 Chenell Drive, Concord, New Hampshire 03301, (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

<p>For each Line 1, 2, and 3 show in (a) the dollar amount attributable to the organization's "EVERYWHERE" (the denominator) and show in (b) the dollar amount attributable to "NEW HAMPSHIRE" (the numerator). Business organizations included in a combined group must eliminate all intercompany transactions with other members of the unitary group from both the numerator and the denominator. Business organizations that have flow through items should not include those items in their apportionment factors.</p>	
LINE 1 SALES/ RECEIPTS FACTOR:	<p>The sales/receipts factor includes, but may not be limited to:</p> <ul style="list-style-type: none"> • sales, less returns and allowances, • interest, rents and royalties, • capital gain net income, • net gains or losses, and • other income unless the item is properly includible as a reduction of an expense or allowance. <p>Enter Everywhere sales in 1(a). Enter New Hampshire sales in 1(b). Divide 1(b) by 1(a). Multiply the result by 2. Enter the result in Line 1(c) expressed as a decimal to six places.</p>
LINE 2 PAYROLL FACTOR	<p>The payroll factor is the total compensation consisting of wages, salaries, commissions and other forms of remuneration paid during the taxable period to employees for personal services. Employee benefits should not be included in the payroll factor.</p> <p>Enter Everywhere payroll in 2(a). Enter NEW HAMPSHIRE payroll in 2(b). Divide 2(b) by 2(a) and enter the result expressed as a decimal to six places in 2(c).</p>
LINE 3 PROPERTY FACTOR	<p>The property factor includes all real and tangible personal property owned, rented and employed by the business organization during the tax period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business organization. Other tangible assets should be listed separately under 3(a) and 3(b).</p> <p>"Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the organization's business activities. Property shall be included in the property factor if it is actually used or is available for use or capable of being used during the taxable period in the regular course of the trade or business of the organization. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded from the factor until such property is actually used or available for use by the business organization in its regular trade or business.</p> <p>Valuation of Owned Property: Property owned by the business organization must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in the property factor in accordance with the valuation method used for federal income tax purposes.</p> <p>Valuation of Rented Property: Property rented by a business organization is valued at 8 times the net annual rental rate. The net rental rate is the annual rental rate paid by the business organization less any annual rental rate received by the business organization from sub-rentals.</p> <p>Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property factor. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the tax period or when the assets are available for use.</p> <p>Enter Everywhere property in 3(a). Enter New Hampshire property in 3(b). Divide 3(b) by 3(a) and enter the result expressed as a decimal to six places in 3(c).</p>
LINE 4	Enter the total of Lines 1(c), 2(c) and 3(c).
LINE 5 NEW HAMPSHIRE APPORTION- MENT	<p>Enter the result of Line 4 divided by 4. Express as a decimal to six places. If there are less than three factors with an "EVERYWHERE" denominator, then divide Line 4 as follows:</p> <ul style="list-style-type: none"> ▪ Sales/Receipts and Payroll – divide by 3 ▪ Sales/Receipts and Property – divide by 3 ▪ Payroll and Property – divide by 2 ▪ Sales/Receipts only – divide by 2 ▪ Property OR Payroll only – divide by 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**NET OPERATING LOSS (NOL) DEDUCTION FOR COMBINED
 GROUPS**

SEQUENCE #7

**WHEN TO USE
THIS FORM**

Use this form to detail the NOL carryforward amounts which comprise the current taxable period NOL deduction taken on NH-1120-WE.

For the CALENDAR year **2005** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NEW HAMPSHIRE NEXUS MEMBERS**COLUMN (A)**

Ending date of tax year in which NOL occurred as calculated, per applicable statute and administrative rule.

COLUMN (B)

NOL amount available for carryforward. See instructions for limitations.

COLUMN (C)

Amount of NOL carry forward which has been used in taxable periods prior to this taxable period.

COLUMN (D)

Amount of NOL to be used as a deduction in this taxable period.

COLUMN (E)

Amount of NOL to carry forward to future taxable periods.

NEXUS MEMBER NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER

Mo Day Yr

1				1				1				1				1			
2				2				2				2				2			
3				3				3				3				3			
4				4				4				4				4			
5				5				5				5				5			
6				6				6				6				6			
7				7				7				7				7			
8				8				8				8				8			
9				9				9				9				9			
10				10				10				10				10			

11 Amount of NOL carryforward deduction for this nexus member (total of Column D) ... 11

NEXUS MEMBER NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER

Mo Day Yr

1				1				1				1				1			
2				2				2				2				2			
3				3				3				3				3			
4				4				4				4				4			
5				5				5				5				5			
6				6				6				6				6			
7				7				7				7				7			
8				8				8				8				8			
9				9				9				9				9			
10				10				10				10				10			

11 Amount of NOL carryforward deduction for this nexus member (total of Column D) 11

12 Total of NOL carryforward deduction this taxable period 12
(Sum of each nexus members Line 11)

This is the amount to be reported on NH-1120-WE.

The sum of all nexus members (Line 12) is not to exceed the adjusted Gross Business Profits net of NOL deduction.

NOTE: Column (B) less Column (C) should equal the sum of Column (D) plus Column (E). Use additional Forms DP-132-WE if you have NOL carryforward deduction(s) from more than two entities.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NET OPERATING LOSS (NOL) DEDUCTION FOR COMBINED GROUPS
 INSTRUCTIONS

NOTE: This worksheet is applicable only when the combined group members are the same in all taxable periods. See Rev 303

If there are more than two New Hampshire nexus members of the combined group, attach additional Forms DP-132-WE.

Column (A)	Enter the month, day, and year of each taxable period from which the NOL is being carried forward.												
Column (B)	<p>Enter the amount of the NOL which is available for carryforward purposes.</p> <p>For tax periods ending before July 1, 2005, the carryforward amount is computed by first carrying the loss back 3 years and then offsetting the loss by any profits during those three taxable periods. (However, the carryback cannot result in an amended return or a refund in those carry back years). If there is more than one New Hampshire nexus member in the combined group, then the carry back loss must be allocated in accordance with the New Hampshire Administrative Rules, Rev 303.03 in existence for that tax period.</p> <p>If a loss remains after carry back, offset and allocation (if any), then the remaining loss must be apportioned using the apportionment percentage of the loss period. The apportioned loss cannot exceed the following limits based on the tax period the loss was incurred: From July 1, 2003 to June 30, 2004, \$500,000 is the maximum amount that may be carried forward, and from July 1, 2004 to June 30, 2005, \$750,000 is the maximum amount that may be carried forward. Prior to July 1, 2003, the maximum amount that may be carried forward is \$250,000 for each member of the combined group.</p> <p>For tax periods ending on or after July 1, 2005, no carryback is required or allowed. In addition, the maximum amount that may be carried forward was increased to \$1,000,000.</p> <p>A net operating loss may be carried forward for the following number of years:</p> <table border="0"> <tr> <td>Tax Year Ending On or Before</td><td>Carryforward</td><td>Losses Incurred</td></tr> <tr> <td>6/30/02</td><td>5 year</td><td>1/1/89 - 6/30/97</td></tr> <tr> <td>Tax Year Ending On or After</td><td>Carryforward</td><td>Losses Incurred</td></tr> <tr> <td>7/1/02</td><td>10 year</td><td>On or After 7/1/97</td></tr> </table>	Tax Year Ending On or Before	Carryforward	Losses Incurred	6/30/02	5 year	1/1/89 - 6/30/97	Tax Year Ending On or After	Carryforward	Losses Incurred	7/1/02	10 year	On or After 7/1/97
Tax Year Ending On or Before	Carryforward	Losses Incurred											
6/30/02	5 year	1/1/89 - 6/30/97											
Tax Year Ending On or After	Carryforward	Losses Incurred											
7/1/02	10 year	On or After 7/1/97											
Column (C)	Enter the NOL amount that was claimed as a deduction in the prior taxable period(s).												
Column (D)	Enter only those amounts that will be claimed as a deduction this taxable period.												
Column (E)	Enter the excess amount(s) available for future deduction.												

Administrative Rule Rev 303 of the New Hampshire Business Profits Tax includes guidance on how to compute NOL. The RSA's and administrative rules regarding NOL provisions (RSA 77-A:4,XIII and Rev 303.03) may be obtained from our web site at www.revenue.nh.gov or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies may be made for a fee. You may access our web site at www.revenue.nh.gov or forms may be ordered for free 24 hours a day, 7 days a week by calling our forms line at (603) 271-2192. If you do not have access to the internet, or if you have specific questions concerning NOL provisions, please contact the Audit Division, 45 Chenell Drive, Concord, NH 03302-0457, telephone (603) 271-3400. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

IMPORTANT - NOL DEDUCTIONS

Carryforward	A New Hampshire Net Operating Loss may be carried forward for 5 or 10 taxable periods following the loss year provided, however, that no loss amounts incurred prior to January 1, 1989 shall be used to calculate the NOL deduction.
Carryback for taxable periods ending before July 1, 2005	<p>For losses incurred for taxable periods ending before July 1, 2005, the following applied:</p> <ol style="list-style-type: none"> (1) Any loss amount shall first be carried back to those taxable periods required by the Internal Revenue Code without application of the election in Section 172(b) (3) and applied to any income in the carryback tax periods, before any remaining loss is carried forward as a net operating loss deduction. (2) The carryback of losses as provided in (1) above shall result in neither an allowable net operating loss deduction in the carryback taxable periods nor a refund of previously paid taxes. Amended returns filed for such purposes shall be prohibited. (3) The business organization's failure to carryback net operating losses and apply them to the income of prior profitable taxable periods shall result in the loss being presumed to be fully absorbed in the carryback taxable periods. <p>A law change which was effective for taxable periods ending on or after July 1, 2005 removed the regulations requiring carryback.</p>
Apportionment	The Net Operating Loss carryforward shall be apportioned pursuant to RSA 77-A:3, RSA 77-A:4, Rev 303.03 and Rev 304.

COMBINED

Schedule R

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
COMBINED BUSINESS PROFITS TAX RECONCILIATION OF
NEW HAMPSHIRE GROSS BUSINESS PROFITS SCHEDULE R

SEQUENCE #4A

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____

NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER OR
DEPARTMENT IDENTIFICATION NUMBER

This Schedule R shall be used to reconcile the Taxable Income before Net Operating Loss and Special Deductions line of the federal income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on December 31, 2000. The revised calculation of federal income shall be used for the New Hampshire Combined Gross Business Profits Taxable Income on Line 1(a) of the NH-1120-WE.

- | | | |
|-----|--|--|
| 1 | Combined net income before net operating loss deduction and special deductions (from Line 9 of NH-1120-WE, Schedule I) 1 | |
| 2 | Additions required to combined net income for members included in combined return: | |
| (a) | IRC Section 179 expense taken on federal return for assets placed in service during the current taxable period 2(a) | |
| (b) | Bonus depreciation on assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) (Federal Form 4562) 2(b) | |
| (c) | Current period depreciation reported on federal return for assets for which additional Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable year 2(c) | |
| (d) | Other amounts reported on federal return that need to be eliminated due to revisions to the IRC in effect on December 31, 2000. 2(d) | |
| (e) | Total additions (Sum of Line 2(a) through Line 2(d)) 2(e) | |
| 3 | Deductions required from federal income for members included in combined return: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2005 using the IRC in effect on <u>12/31/2000</u> .) | |
| (a) | IRC Section 179 expense allowed on assets placed in service during the current taxable period 3(a) | |
| (b) | Current year depreciation allowable for assets for which the bonus depreciation deductions were reported for any period and/or additional IRC Section 179 deductions for any period were reported on the federal return 3(b) | |
| (c) | Other deductions required due to revisions to the IRC in effect on December 31, 2000 3(c) | |
| (d) | Total deductions [Sum of Line 3(a) through Line 3(c)] 3(d) | |
| 4 | Adjustments required for members included in combined return on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which additional IRC Section 179 expense was taken. (The federal calculation of any gain or loss on the sale of these assets must be adjusted to reflect the different state basis for the assets.) | |
| (a) | Deduct federal gain (add loss) on sale of assets acquired and place in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken 4(a) | |
| (b) | Gross sales price for assets acquired and place in service after September 10, 2001, and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken, and sold in the current taxable period 4(b) | |
| (c) | New Hampshire basis of assets acquired and place in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken, and sold in current taxable period 4(c) | |
| (d) | Add New Hampshire gain (deduct loss) on sale of assets acquired and place in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken. [Line 4(b) minus Line 4(c)] 4(d) | |
| 5 | Adjusted Combined Income for members included in combined return. (Enter this amount on Line 1(a) of your New Hampshire Combined Business Profits Tax return) 5 | |

This schedule must be attached to your Corporate Business Profits Tax Return and you must check the box on the front of the return indicating **Bonus Depreciation**.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**COMBINED BUSINESS PROFITS TAX RECONCILIATION OF
NEW HAMPSHIRE GROSS BUSINESS PROFITS SCHEDULE R**

LINE-BY-LINE INSTRUCTIONS

LINE 1	Enter the amount from the New Hampshire form Summary of Combined Net Income Line 9 of NH-1120-WE, Schedule I.
LINE 2(a)	For all members of the combined group enter on Line 2(a) the amount from Line 12 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(b)	For all members of the combined group enter on Line 2(b) the amounts from Lines 14 and 25 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(c)	For all members of the combined group, determine the amount of depreciation included on Lines 15, 17, 19, 20, 26(h) and 27(h) of any IRS Form 4562 relating to: <ul style="list-style-type: none"> • Assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005 which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any period; and • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. NOTE: If an asset had both bonus depreciation and Section 179 deductions taken during any taxable period, only include the amount of depreciation once for that asset. <ul style="list-style-type: none"> • Add the amounts determined above together and enter the total on Line 2(c).
LINE 2(d)	For all members of the combined group, other additions required due to revisions to the IRC in effect on December 31, 2000. (Attach a brief description of the additions).
LINE 2(e)	Enter the sum of Line 2(a) through Line 2(d).
LINE 3(a)	For all members of the combined group, enter the amount of IRC Section 179 expense deduction that would have been allowed under the IRC in effect on December 31, 2000. The maximum allowed under that code was \$20,000.
LINE 3(b)	For all members of the combined group, using the general and alternative depreciation systems and the "Listed Property" depreciation regulations in effect under the IRC in effect on December 31, 2000, calculate the amount of current taxable period depreciation on: <ul style="list-style-type: none"> • Assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005 which is placed in service by the taxpayer before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any period and, • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. <ul style="list-style-type: none"> • Add the amounts determined above together and enter the total on Line 3(b). NOTE: The Federal Depreciation and Amortization form (IRS Form 4562 - 2000) or a supplemental depreciation schedule may be used to calculate the amount.
LINE 3(c)	For all members of the combined group, enter any other deductions required due to revisions to the IRC in effect on December 31, 2000. (Attach a brief description of the deductions).
LINE 3(d)	Enter the sum of Line 3(a) through Line 3(c).
LINE 4	Line 4(a) through Line 4(d) needs to be completed only when assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005, which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken or on assets which additional IRC Section 179 expense was taken, are disposed of before they have been fully depreciated under both the Federal and New Hampshire depreciation methods. The assets will have a different basis for federal and state purposes until they are fully depreciated, creating a different calculation of gain or loss.
LINE 4(a)	For all members of the combined group, using the line on Federal Form 1120, 1120-A or 1120-S or their supporting schedules that pertains to the current taxable period Net Gain (Loss) from Form 4797, enter the amount that pertains to sales of business assets on which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period.
LINE 4(b)	For all members of the combined group enter the total amount of the gross sales prices from the Federal Form 4797 on assets described in the Line 4 above that were sold in the taxable period.
LINE 4(c)	For all members of the combined group determine the amount of the New Hampshire basis for the assets described in Line 4 above that were sold in the taxable period and add the related selling expenses. Enter the amount on Line 4(c). The New Hampshire basis is the original cost to acquire the asset plus the cost of any improvements reduced by the amount of IRC Section 179 and depreciation expenses allowed by New Hampshire under the Business Profits Tax. The IRC Section 179 and depreciation expenses are determined using the IRC in effect on December 31, 2000. Refer to the instructions for Lines 3(a) and 3(b) to calculate the amount of allowable IRC Section 179 expense and depreciation.
LINE 4(d)	Subtract the amount entered on Line 4(c) from the amount entered on Line 4(b) and enter that amount on Line 4(d).
LINE 5	Add the amount on Lines 2(e) to the amount on Line 1 then subtract the total amount of Line 3(d) from the previous subtotal. Adjust this subtotal by the amounts on Line 4(a) and Line 4(d). Enter the final amount calculated on Line 5 of this schedule and then enter this same amount on Line 1(a) of your New Hampshire Combined Business Profits Tax Return.

Reminder - This schedule must be attached to your Combined Business Profits Tax Return.

DP-2210/2220

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
EXCEPTIONS AND PENALTY
FOR THE UNDERPAYMENT OF ESTIMATED TAX**

CHECK ONE:

☐ BUSINESS TAX
RETURNS☐ INTEREST & DIVIDENDS
TAX RETURN☐ OTHER _____**SEQUENCE #6**

For the CALENDAR year **2005** or other taxable period beginning _____ Mo Day Year and ending _____ Mo Day Year

NAME _____

 FEDERAL EMPLOYER IDENTIFICATION NUMBER
OR SOCIAL SECURITY NUMBER
OR DEPARTMENT IDENTIFICATION NUMBER
PART I - FIGURE YOUR UNDERPAYMENT

- 1 Current year tax..... \$
- 2 90% of Line 1 (Line 1 x .90)..... \$
- 3(a) Enter in columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions).....
- 3(b) Applicable percentages.....
- 3(c) Enter Line 2 multiplied by Line 3(b) for columns A through D.....
- 4 Amount paid timely or credited for each period.....
- 5 Overpayment of previous installment.....
- 6 Total (Line 4 plus Line 5).....
- 7 Overpayment [Line 6 minus Line 3(c)]. Enter in Line 5 next column....
- 8 Underpayment (Line 3(c) minus Line 6).....

A	B	C	D
25%	25%	25%	25%

PART II - EXCEPTIONS TO PENALTY - SEE INSTRUCTIONS

- 9 Cumulative amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax period from Line 4. (I&D calendar year filers see instructions).....
- 10 Applicable percentages.....
- 11 Exception, pursuant to RSA 21-J:32,IV(a), prior period's tax (prior year must be 12 full months).....
- 12 Applicable percentages.....
- 13 Exception, pursuant to RSA 21-J:32,IV(b), prior period's tax base and facts using current years tax rate.....
- 14 Applicable percentages.....
- 15 Exception, pursuant to RSA 21-J:32,IV(c), tax on annualized income (Attach Schedule).....

A	B	C	D
25%	50%	75%	100%
25%	50%	75%	100%
22.5%	45%	67.5%	90%

PART III - COMPUTE THE PENALTY

- 16 Amount of underpayment from Part I, Line 8.....
- 17 Enter the date of payment or statutory due date of tax, whichever is earlier.....
- 18 Enter the number of days from installment date [Line 3(a)] to date shown on Line 17.....
- 19 Interest due through 12/31/05 $\frac{\text{Number of days} \times 6\%}{365} \times \text{Underpayment amount (Line 16)}$ at 6%: (see instructions).....
- 20 Interest due after 12/31/05 $\frac{\text{Number of days} \times 8\%}{365} \times \text{Underpayment amount (Line 16)}$ at 8%: (see instructions).....
Note: For interest rate in other years see instructions
- 21 Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20).....
- 22 Total Penalty for Underpayment of Estimated Tax (Total of columns A through D, Line 21).....

A	B	C	D

EXCEPTIONS AND PENALTY**FOR THE UNDERPAYMENT OF ESTIMATED TAX**

INSTRUCTIONS

NOTE	Effective January 1, 2004 if the Interest and Dividend tax for the current taxable period is less than \$500 do not complete this form. If you made late partial estimated tax payments, or if this form does not adequately provide instructions for payments you have made, please contact Customer Service at (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.																														
PART I - FIGURE YOUR UNDERPAYMENT																															
LINE 3(a)	For Interest and Dividends calendar year filers, fourth quarter estimates are due January 16th.																														
LINE 3(c)	Enter in Columns A through D the amount of Line 2 multiplied by Line 3(b).																														
LINE 4	Enter only the estimated amounts paid timely. Any amounts paid after the specified date [Line 3(a)] should be entered in the next quarter.																														
LINE 5	Enter any overpayment computed on Line 7 for the previous period. For example, Line 5 Column B will correspond to Line 7 column A.																														
LINE 8	If Line 8 shows an underpayment, and you do not meet an exception for that quarter, then you must compute the penalty. If there is no underpayment in Columns A through D, you need not complete the remainder of this form.																														
PART II - EXCEPTIONS TO PENALTY																															
LINE 9	For Interest and Dividends calendar year filers, fourth quarter estimates are due January 16th.																														
LINE 11	Exception pursuant to RSA 21-J:32, IV(a) - Prior period's tax. The prior year must have been a full twelve months and there must have been a tax liability. Multiply the annual tax paid in the previous year by the percentage shown in the boxes on Line 10, Columns A through D to calculate the exception amounts. If the amounts shown on Line 9, Columns A through D are greater than or equal to Line 11 corresponding columns A through D, you qualify for exception (a). Do not complete Part III for any column in which you qualify for exception (a).																														
LINE 13	Exception pursuant to RSA 21-J:32, IV(b) - Prior year's tax base and facts using current period tax rate. Multiply your prior year taxable base by the current tax rate to arrive at an adjusted tax. Multiply the adjusted tax by the percentage shown in the boxes on Line 12, Columns A through D to calculate the exception amounts. If the amounts shown on Line 9 Columns A through D are greater than or equal to Line 13 corresponding Columns A through D, you qualify for exception (b). Do not complete Part III for any column in which you qualify for exception (b).																														
LINE 15	<p>Exception pursuant to RSA 21-J:32, IV(c) - Annualized Income. This exception may be applicable to taxpayers experiencing periodic fluctuations in income. This exception applies if the estimated tax paid was 90% or more of the amount the taxpayer would owe if its estimated tax was figured on an annualized basis for the months preceding an installment date.</p> <p>A taxpayer may annualize its income as follows:</p> <ul style="list-style-type: none"> (a) For the first 3 months, if the installment was required to be paid in the 4th month. (b) For the first 3 months or the first 5 months, if the installment was required to be paid in the 6th month. (c) For the first 6 months or for the first 8 months, if the installment was required to be paid in the 9th month. (d) For the first 9 months or for the first 11 months, if the installment was required to be paid in the 12th month. <p>To annualize, divide the taxable base for the period by the number of months in the period (3,5,6,8,9, or 11, as the case may be) then multiply the result by 12. Multiply the result by the current year's tax rate. Multiply the result of the preceding calculation by the percentage shown in the boxes on Line 14, Columns A through D to calculate the exception amount. Do not complete Part III for any column in which you qualify for exception pursuant to RSA 21-J:32, IV(c).</p> <p>If you qualify for the exception, pursuant to RSA 21-J:32, IV(c), you must attach a schedule to this form showing the annualized income computations.</p>																														
PART III - COMPUTE THE PENALTY																															
LINES 16 & 22	<p>Complete Lines 16 through 21 for each quarter for which there was an underpayment of estimated tax and no exception to the penalty was met.</p> <p>For the number of days indicated on Line 18, determine the number of days from installment due date to 12/31/05 and after 12/31/05. Include the amounts in the calculation shown on Lines 19 and 20.</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows (contact the department for applicable rates for any other years):</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2006 - 12/31/2006</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2005 - 12/31/2005</td><td>6%</td><td>.000164</td></tr> <tr> <td>1/1/2004 - 12/31/2004</td><td>7%</td><td>.000191</td></tr> <tr> <td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> <tr> <td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/1998</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p>CALCULATION: Tax Due X number of days from the installment due date to the date on Line 17 x Daily Rate Decimal Equivalent. The sum of days allocated between Lines 19 and 20 must equal the total days on Line 18.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2006 - 12/31/2006	8%	.000219	1/1/2005 - 12/31/2005	6%	.000164	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/1998	15%	.000411
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Prior to 1/1/1998	15%	.000411																													

TO MAKE YOUR ESTIMATE PAYMENT ON-LINE ACCESS OUR WEB SITE AT
www.revenue.nh.gov

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$200 for either tax.

(See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimate tax payments on-line at www.revenue.nh.gov or mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due [April 17, 2006](#)
2nd quarterly payment due [June 15, 2006](#)
3rd quarterly payment due [September 15, 2006](#)
4th quarterly payment due [December 15, 2006](#)

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX YEAR ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form visit our web site or call the forms line at (603) 271-2192.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on the Internet web at www.revenue.nh.gov or by calling Customer Service at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX
QUARTERLY PAYMENT FORMS

NH-1120-ES

TO MAKE YOUR ESTIMATE PAYMENT ON-LINE ACCESS OUR WEB SITE AT
www.revenue.nh.gov

1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	BET(a)	BPT(b)
a	BET Taxable Base After Apportionment.....		
b	New Hampshire Taxable Business Profits After Apportionment.....		
2	TAX		
a	Line 1(a) x .0075.....		
b	Line 1(b) x .085.....		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit).....		
b	RSA 162-N, CROP (Community Reinvestment Opportunity Credit).....		
c	RSA 77-A:5 (Please be sure to include the BET Credit).....		
4	Estimated tax for current tax period [Line 2 minus Lines 3(a), (b) & (c)].....		
5	Overpayment from prior tax period.....		
6	Balance of Business Taxes Due (Line 4 minus Line 5).....		

COMPUTATION and RECORD of PAYMENTS

Date Paid	BET	Amount of each Installment (1/4 of Line 6 of worksheet)	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	\$.....	April 17, 2006
2.....	\$.....	\$.....	\$.....	\$.....	June 15, 2006
3.....	\$.....	\$.....	\$.....	\$.....	Sept. 15, 2006
4.....	\$.....	\$.....	\$.....	\$.....	Dec. 15, 2006

ESTIMATED TAX FORM INSTRUCTIONS

- Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 in the tax worksheet above.
 Line 2 Enter ¼ of the Business Profits Tax calculated on Line 6 in the tax worksheet above.
 Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the Estimated Tax Worksheet above for your records)

NH-1120-ES

702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2006

For the CALENDAR year **2006** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE		FOR DRA USE ONLY	
NAME OF CORPORATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
SINGLE MEMBER LIMITED LIABILITY COMPANY		DEPARTMENT IDENTIFICATION NUMBER	
FOR DRA USE ONLY	NUMBER AND STREET ADDRESS	¼ BET 1	\$
	ADDRESS (continued)	¼ BPT 2	\$
	CITY/TOWN, STATE & ZIP CODE	Amount of Payment 3	\$
MAIL NH DEPT OF REVENUE ADMINISTRATION TO: DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637		Make checks payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.	

FORM

NH-1120-ES

702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2006For the CALENDAR year **2006** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER

SINGLE MEMBER LIMITED LIABILITY COMPANY

DEPARTMENT IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

1/4 BET 1	\$	
1/4 BPT 2	\$	
Amount of Payment 3	\$	

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment
with this estimate. Do not file a \$0 estimate.

NH-1120-ES
Rev. 8/25/05

(Cut along this line)

FORM

NH-1120-ES

702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2006For the CALENDAR year **2006** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER

SINGLE MEMBER LIMITED LIABILITY COMPANY

DEPARTMENT IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

1/4 BET 1	\$	
1/4 BPT 2	\$	
Amount of Payment 3	\$	

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment
with this estimate. Do not file a \$0 estimate.

NH-1120-ES
Rev. 8/25/05

(Cut along this line)

FORM

NH-1120-ES

702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2006For the CALENDAR year **2006** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER

SINGLE MEMBER LIMITED LIABILITY COMPANY

DEPARTMENT IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

1/4 BET 1	\$	
1/4 BPT 2	\$	
Amount of Payment 3	\$	

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment
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NH-1120-ES
Rev. 8/25/05

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